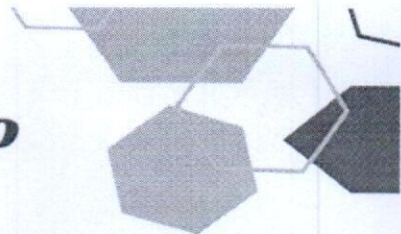




**WEALTH MINE
NETWORKS LIMITED**
MERCHANT BANKERS
REG NO. INM000013077



**NOTICE OF ANNUAL GENERAL MEETING
WEALTH MINE NETWORKS LIMITED**

(Formerly known as *Wealth Mine Networks Private Limited*)

Notice is hereby given that the **30th Annual General Meeting** of the members of **Wealth Mine Networks Limited (Formerly known as Wealth Mine Networks Private Limited)** will be held on **Tuesday, 30th September, 2025 at 4:00 P.M.** at the registered office of the Company at 215 B, Manek Centre, P N Marg, Jamnagar, Gujarat, India, 361001, to transact the following business:

Ordinary Business

1. **To receive, consider and adopt** the Audited Financial Statements of the Company for the financial year ended **31st March, 2025**, together with the Reports of the Board of Directors and Auditors thereon.

"RESOLVED THAT the audited Financial Statements of the Company as at 31st March 2025, together with the Schedules and Notes attached thereto, along with the Reports thereon of the Directors and the Auditors, as circulated to the Members and laid before the Meeting, be and are hereby approved and adopted."

**By Order of the Board of Directors
For Wealth Mine Networks Limited
(Formerly known as Wealth Mine Networks Private Limited)**

Jay Trivedi
Managing Director
DIN: 09834417



Place: Jamnagar
Date: 7th September, 2025



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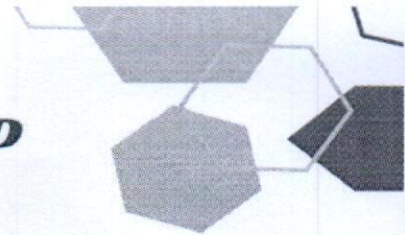


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Corporate Office: Office No: 822, 8th Floor, The Summit Business Bay, Behind Gurunank Petrol Pump
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**WEALTH MINE
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MERCHANT BANKERS
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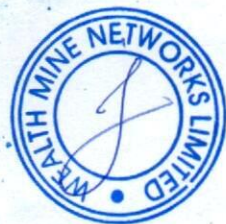


Notes

1. A member entitled to attend and vote at the Annual general Meeting (hereinafter known "the Meeting") is entitled to appoint a proxy to attend and vote on poll instead of himself / herself. The proxy need not be a member of the Company. A blank form of proxy is enclosed herewith and if intended to be used, it should be deposited duly filled up at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting.

A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

2. The instrument appointing a proxy, in order to be effective, must be deposited at the registered office of the Company not less than 48 hours before the commencement of the meeting.
3. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.
4. Members/proxies attending the meeting are requested to bring their duly filled admission/ attendance slips sent along with the notice of annual general meeting at the meeting.
5. Corporate members intending to send their authorised representatives to attend the meeting are advised to send a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the meeting.



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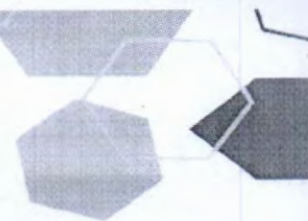
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**WEALTH MINE
NETWORKS LIMITED**
MERCHANT BANKERS
REG NO. INM000013077



DIRECTOR'S REPORT

To,
The Members
Wealth Mine Networks Limited
Jamnagar

Your directors have pleasure in presenting the 30th Board Report of the Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended March 31, 2025.

FINANCIAL RESULTS:

Financial results of the Company for the year are as under:

(Rs. In Lakhs)

PARTICULARS	2024-25	2023-24
Sales	1586.08	43.24
Other Income	2.46	190.83
Profit before Depreciation, Interest & Tax	540.98	118.43
Less: Interest	0.07	21.56
Depreciation	10.64	1.59
Profit before Tax	530.27	95.27
Less: Provision for Current Taxation	145.05	16.33
Provision for Deferred Tax Liability	2.68	0.08
Profit After Tax	382.54	78.87

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company has earned Net Profit (PAT) Rs. 382.54 /- Lakhs and total Turnover of Rs. 1586.08 Lakhs during the F.Y 2024-25, as compared to Net Profit (PAT) 78.87 Lakhs and Total Turnover Rs. 43.24 Lakhs of previous F.Y. 2023-24.



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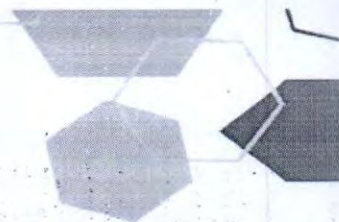


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CIN: U93000GJ1995PLC025328



**WEALTH MINE
NETWORKS LIMITED**
MERCHANT BANKERS
REG NO. INM000013077



CHANGE IN NATURE OF BUSINESS

Your Company continues to operate in same business segment during the period under review and there is no change in the nature of the business.

DIVIDEND

In view of the requirement of fund and ploughing back of profit for the development of the company, your directors regret to recommend any dividend for financial period 2024-2025.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there is no unpaid dividend accounts appeared in balance sheet as at March 31, 2025.

TRANSFER TO RESERVES

The Company has transferred the amount of profit to reserve.

INFORMATION ABOUT SUBSIDIARY / JV/ ASSOCIATE COMPANY

As on March 31, 2025, the company does not have any subsidiary, associate, or joint venture Company.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2024-2025, the Company held 7 meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1	27/06/2024	5	5
2	28/06/2024	5	5
3	07/12/2024	5	5
4	23/01/2025	5	5
5	27/02/2025	5	5



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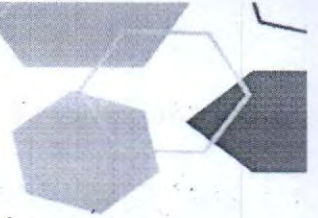
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**WEALTH MINE
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6	29/03/2025	5	5
7	31/03/2025	5	5

DIRECTORS & KEY MANAGERIAL PERSONNEL

During the year, Mr. Mukesh Ladha has been resigned as Director of the company w.e.f. 31/03/2025.

DEPOSITS

The company has not accepted any deposits during the year. Information relating to deposits, covered under Chapter V of the Act is nil. There are no deposits which are not in compliance with the requirements of Chapter V of the Act.

SHARE CAPITAL

The Share Capital of the Company is as follows:

-Equity Share Capital

1. Authorized Capital
Rs. 5,80,00,000/- divided into 58,00,000 Equity Shares of Rs. 10/- each.
2. Paid Up Capital
Rs. 4,25,75,520/- divided into 42,57,552 Equity Shares of Rs. 10/- each.

-Preference Share Capital

1. Authorized Capital
Rs. 20,00,000/- divided into 2,00,000 Equity Shares of Rs. 10/- each.
2. Paid Up Capital
Rs. 10,00,000/- divided into 1,00,000 Equity Shares of Rs. 10/- each.



MATERIAL CHANGES AND COMMITMENTS

- Conversion of 1,63,752 partly paid shares to fully paid shares by calling unpaid amounts.



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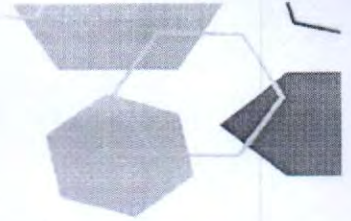
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**WEALTH MINE
NETWORKS LIMITED**
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REG NO. INM000013077



- Increase in Authorized Share Capital from ₹60 lakhs to ₹6 crores.
- Issue of 39,30,048 bonus equity shares in the ratio of 12:1 to existing shareholders by capitalizing reserves.

LOANS, GUARANTEES AND INVESTMENTS

During the period under review company has given loans and advances, as mentioned in the notes no. 10 & 13 in the Auditors Report of the company.

RELATED PARTY TRANSACTIONS

The Company has not entered into transaction as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

A. Conservation of energy:

- Steps taken / impact on conservation of energy:
Your Company is firmly committed to reduce the consumption of power by introducing more energy efficient technology. The operations of the Company are not energy intensive. However, the Company endeavored to conserve energy consumption wherever feasible.
- Steps taken by the company for utilizing alternate sources of energy including waste generated:
NIL
- Capital investment on energy conservation equipment:
NIL

B. Technology absorption:

- The efforts made towards technology absorption;
No special efforts made towards technology absorption. However, your Company continues its commitment to up the quality by absorbing the latest technology.



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- ii) The benefits derived like product improvement, cost reduction, product development or import substitution;
Not Applicable
- iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
There is no import of technology during last three years. Hence information as required to be provided under rule 9.8 (3) (B) (iii) of Companies (Accounts) Rules, 2014, are nil.

C. Foreign exchange earnings and Outgo

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows, is as under:

(in Lakhs)

Particulars	Current year
Foreign Exchange earned	NIL
Foreign Exchange outgo	NIL

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;



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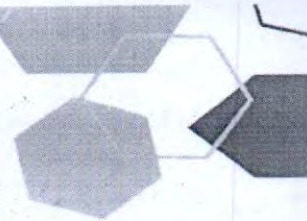
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**WEALTH MINE
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- d) The directors had prepared the annual accounts on a going concern basis; and
- e) Company being unlisted sub clause (e) of section 134 (5) is not applicable.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS AND REPORT THEREON:

The Members of the company in their Annual general meeting appointed M/s B. B. Gusani & Associates (FRN: 140785W), Chartered Accountants, Jamnagar as statutory auditor of the company from the conclusion of 26th Annual General Meeting till the conclusion of 31st Annual General Meeting.

The Auditors' Report on the accounts of the Company for the accounting year ended March 31, 2025 is self-explanatory and do not call for further explanations or comments that may be treated as adequate compliance of Section 134 of the Companies Act, 2013.

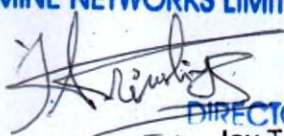
GENERAL DISCLOSURES

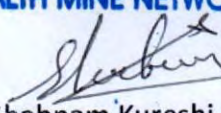
Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134[3] of the Act and Rule 8 of The Companies [Accounts] Rules, 2014 to the extent the transactions took place on those items during the year.

ACKNOWLEDGEMENT

The Board places on record their appreciation of the support of all stakeholders.

Place: Jamnagar
Date: 07/09/2025

By Order of the Board,
Wealthmine Networks Limited
WEALTH MINE NETWORKS LIMITED

DIRECTOR
Jay Trivedi
Managing Director
DIN: 09834417


WEALTH MINE NETWORKS LIMITED
DIRECTOR
Shabnam Kureshi
Director
DIN: 09834413



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**WEALTH MINE NETWORKS
LIMITED**
**(Formerly known as WealthMine
Networks Private Limited)**

215-B, MANEK CENTER, P N MARG,
JAMANGAR-361001

Financial Statements
FOR THE YEAR ENDED 31ST MARCH 2025

: AUDITORS :

B.B. GUSANI & ASSOCIATES
CHARTERED ACCOUNTANTS
E-mail: bhargavgusani77@gmail.com



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

INDEPENDENT AUDITOR'S REPORT

To Directors Of
Wealth Mine Networks Limited (Formerly Known as Wealth Mine Networks Private Limited)

Report on the Accounting Standards Financial Statements

Opinion

We have audited the accompanying standalone financial statements of financial statements of **Wealth Mine Networks Limited (Formerly Known as Wealth Mine Networks Private Limited)** ("the Company"), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss and Cash Flow Statement for the period ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2025**, and its profit and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the



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B.B. Gusani & Associates
Chartered Accountants

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financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do 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 included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including accounting standards referred to in section 133 of the Act, as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



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Auditor's Responsibility

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 standalone 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 standalone 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such 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.



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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and 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. As required by the Companies (Auditor's Report) Order, 2020 ('CARO'), issued under Section 143(11) of the Companies Act, 2013, the matters specified in the said Order are reported in **Annexure A**
2. As required under provisions of section 143(3) of the Companies Act, 2013, 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 purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet and Statement of Profit and Loss including Statement of Cash Flow dealt with this report are in agreement with the books of account;



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- d. In our opinion, the aforesaid Financial Statement comply with the Accounting Standards specified under Section 133 of Act, read with relevant rule issued thereunder.
- e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.
- f. Since the Company turnover as per last audited financial statements is less than Rs. 50 Crore and its Borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crore, the Company is exempted from getting an audit opinion with respect to adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13 2017, and
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h. With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
 - (a) The Company does not have any pending litigation as at March 31, 2025 on its financial position in its financial statements.
 - (b) The Company did not have any long-term and derivative contracts as at March 31, 2025.





B.B. Gusani & Associates
Chartered Accountants

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M bhargavgusani77@gmail.com

(c) There has been no delay in transferring amounts, required to be transferred, the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.

(d) The management has;

(i) represented that, to the best of its knowledge and belief as disclosed in Note No. 30 to the Financial Statements, no funds 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) represented, that, to the best of its knowledge and belief as disclosed in Note No. 31 to The Financial Statements, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to



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believe that the representations under sub clause (d) (i) and (d) (ii) contain any material mis-statement.

(e) The company has not neither declared nor paid any dividend during the year under Section 123 of the Act.

(f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable with effect from April 1, 2024 to the Company, which are companies incorporated in India, and accordingly, The Company has used accounting software 'Tally Prime System' for maintaining its books of account which has a feature of recording audit trail facility and the same has been operated throughout the period for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Place: Jamnagar
Date: 07-09-2025

For B B Gusani & Associates
Chartered Accountants



Bhargav B. Gusani
Bhargav B Gusani
Proprietor
M. No. 120710
FRN: 140785W
UDIN: 25120710BMHTXW9339



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
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**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT
OF WEALTH MINE NETWORKS LIMITED (FORMERLY KNOWN AS WEALTH MINE NETWORKS
PRIVATE LIMITED) FOR THE YEAR ENDED 31ST MARCH 2025**

In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state as under:

(i) Property, Plant & Equipment and Intangible Assets:

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals; in our opinion, the periodicity of physical verification is reasonable having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification

c) According to the information and explanation given to us the title deeds of all the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the company.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.





(ii) Inventory and working capital:

- a) The Company is not having any inventory during the year being the service industry hence question of maintaining any record of the same and physical verification, discrepancy on verification does not arise / not applicable.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.

(iii) Investments, any guarantee or security or advances or loans given:

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made the investment in in nature of loans and advances.

Further during the year company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, hence reporting under clauses 3(iii) (b) (c), (d), (e), and (f) of the Orders are not applicable for the year under report.

(iv) Loan to directors:

According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) Deposits:

The Company has not accepted any deposits or amounts from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.





(vi) Maintenance of Cost Records:

We have broadly reviewed the books of accounts maintained by the company pursuant to the Rules made by the Central Government for the Maintenance of Cost Record under section 148(1) of the Companies Act, 2013 and are of the Opinion that Prima Facie, the prescribed accounts have been made and maintained.

(vii) Statutory Dues:

- a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31/03/2025 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no disputed dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute except following:

(viii) Disclosure of Undisclosed Transactions:

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year. Accordingly, the provision of clause 3(viii) of the Order are not applicable to the Company.

(ix) Loans or Other Borrowings:

- a) Based on our audit procedures and according to the information and explanations given to us, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.





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- d) On an overall examination of the standalone financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) Money Raised by IPOs, FPOs:

- a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) Fraud:

- a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

(xii) Nidhi Company:

- a) The Company is not a Nidhi Company and hence reporting under Para 3 of clause (xii) of the Order is not applicable.



Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.



(xiii) Related Party Transactions:

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) Internal Audit System:

- a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) Non-cash Transactions:

According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with its directors; hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) Registration under section 45-IA of RBI Act, 1934:

- a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) Cash losses:

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





(xviii) Resignation of statutory auditors:

There has been no resignation of the statutory auditors of the Company during the year.

(xix) Material uncertainty on meeting liabilities:

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Compliance of CSR:

- a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to spent amount towards Corporate Social Responsibility (CSR) as per the section 135 of companies' act, 2013, reporting under clause 3(xx)(a) of the Order is not applicable for the year.





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(xxi) Consolidated Reporting:

In our opinion and according to the information and explanations given to us, company does not have any subsidiaries, associates or joint ventures, the company has prepared its financial statements for the year under audit on standalone basis. Hence, reporting under clause 3(xxi) of the Order is not applicable for the year.

Place: Jamnagar
Date: 07-09-2025

For B B Gusani & Associates
Chartered Accountants.



B.B. Gusani

Bhargav B Gusani
Proprietor
M. No. 120710
FRN: 140785W

UDIN: 25120710BMHTXW9339



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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF WEALTH MINE NETWORKS LIMITED (FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED) FOR THE YEAR ENDED 31ST MARCH 2025

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of **Wealth Mine Networks Limited (Formerly Known as Wealth Mine Networks Private Limited)** ('the Company') as of **31st March, 2025** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31st, 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under



Office Address: 215, Manek Centre, P.N. Marg,
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section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and
- c. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements.





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Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION:

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Place: Jamnagar
Date: 07-09-2025

For B B Gusani & Associates
Chartered Accountants

Bhargav B Gusani
Proprietor
M. No. 120710
FRN: 140785W

UDIN: 25120710BMHTXW9339

WEALTH MINE NETWORKS LIMITED

(Formerly Known as Wealth Mine Networks Private Limited)

(CIN : U93000GJ1995PLC025328)

BALANCE SHEET AS AT 31st MARCH, 2025

Particulars	Note No.	As At 31st March 2025	As At 31st March 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	435.76	30.47
(b) Reserves and surplus	3	734.94	567.73
2 Share application money Pending allotment		-	-
3 Non Current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		2.75	0.08
4 Current liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payable	4	174.76	0.44
(c) Other current liabilities	5	580.97	75.39
(d) Short-term provisions	6	168.12	57.43
TOTAL		2,097.30	731.53
II. ASSETS			
1 Non Current Assets			
(a) Property Plant & Equipments	7	177.59	8.20
(b) Non-Current Investments	8	618.15	186.99
2 Current assets			
(a) Current investments	9	411.64	385.34
(b) Trade Receivables	10	2.25	6.88
(c) Cash and cash equivalents	11	150.04	16.67
(d) Short-term loans and advances	12	246.07	127.45
(e) Other Current Assets	13	491.56	-
TOTAL		2,097.30	731.53

Accounting Policies & Notes on Accounts
As per our Report on Even date attached
For B B Gusani & Associates
Chartered Accountants

Bhargav Gusani
Proprietor
M. No. 120710
FRN NO. 140785W
Place: Jamnagar
Date : 07/09/2025
UDIN: 25120710BMHTXW9339



Jay Trivedi
Managing Director
DIN:09834417

Shabnam Khureshi

CFO

For Wealth Mine Networks Ltd.

Shashank Doshi
Director
DIN:01731826

Brinda Mehta


Company Secretary &
Compliance Officer

WEALTH MINE NETWORKS LIMITED
(Formerly Known as Wealth Mine Networks Private Limited)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025

Particulars	Note No.	For the Year Ended 31st March 2025	For the year ended 31 March 2024
I. Revenue from operations	14	1,586.08	43.24
II. Other income	15	2.46	190.83
III. Total Income (I + II)		1,588.54	234.07
IV. Expenses:			
Cost of Services	16	856.80	3.86
Employee benefits expense	17	100.21	73.00
Finance costs	18	0.07	21.56
Depreciation and amortization	19	10.64	1.59
Other expenses	20	90.55	38.78
Total expenses		1,058.27	138.79
V. Profit before tax (III- IV)		530.27	95.27
VI Tax expense:			
(1) Current tax		145.05	16.33
(2) Deferred Tax		2.68	0.08
VII Profit (Loss) for the period (V+VI)		382.55	78.87
VIII Earnings per equity share:			
(1) Basic		9.23	38.53
(2) Diluted		9.23	38.53

Accounting Policies & Notes on Accounts
As per our Report on Even date attached
For B.B. Gusani & Associates
Chartered Accountants

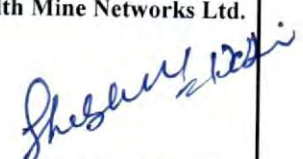

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Director
DIN:01731826


Brinda Mehta
Company Secretary &
Compliance Officer

WEALTH MINE NETWORKS LIMITED
(Formerly Known as Wealth Mine Networks Private Limited)
Cash Flow Statement for the Year ended 31st March, 2025

Sr. No.	Particulars	31st March, 2025		31st March, 2024	
		Amount (In Rs.)	Amount (In Rs.)	Amount (In Rs.)	Amount (In Rs.)
A.	Cash flow from Operating Activities				
	Net Profit After Tax	530.27		95.27	
	Adjustments for :				
	Depreciation and amortization	10.64	-	1.59	-
	Dividend Income	(0.29)		0.03	
	Interest Income	(97.67)		134.74	
	(Profit)/Loss on Sale of Shares	55.61		55.78	
	Operating Profit before working capital changes		498.55	-	93.67
	Changes in Working Capital				
	Trade and other receivables	4.64		6.41	
	Other Loans and advances receivables	(118.62)		916.75	
	Short- Term Provision	110.69		46.22	
	Other Current Assets	(491.56)		354.01	
	Trade Payables	174.32		0.44	
	Other Current Liabilities	505.59	185.05	(758.42)	565.41
	Net Income tax paid/ refund		145.05		16.33
	Net Cash Flow from Operating Activities (A)		538.56		455.40
B.	Cash flow from investing Activities				
	Purchase of Fixed Assets	(180.04)		(9.79)	
	Movement in Non-Current Investment	(431.16)		301.18	
	Movement in Current Investment	(26.30)		(385.34)	
	Dividend Income	0.29		0.03	
	Interest Income	97.67		134.74	
	Profit/(Loss) on Sale of Shares	(55.61)		55.78	
	Net Cash Flow from Investing Activities (B)		(595.14)		96.59
C.	Cash flow from financing Activities				
	Issue of share capital	189.95			
	Short Term Borrowings	-	189.95	(540.50)	(540.50)
	Net Cash Flow from Financing Activities (C)		189.95		(540.50)
D.	Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)		133.37		11.49
E.	Opening Cash & Cash Equivalents		16.67		5.18
F.	Cash and cash equivalents at the end of the period		150.04		16.67
G.	Cash And Cash Equivalents Comprise :				
	Cash		4.57		4.00
	Bank Balance :				
	Bank Accounts		145.46		12.67
	Total		150.04		16.67

For B B Gusani & Associates
Chartered Accountants

Bhargav Gusani
Proprietor
M. No. 120710
FRN NO. 140785W
Place: Jamnagar
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UDIN: 25120710BMHTXW9339



For Wealth Mine Networks Ltd.

Jay Trivedi
Managing Director
DIN: 09834417
Shabnam Khureshi
CFO

Shashank Doshi
Director
DIN: 01731826
Brinda Mehta
Company Secretary & Compliance Officer

WEALTH MINE NETWORKS LIMITED

(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

Period ended 31st March 2025

Note: - 1 Significant accounting policies:

1.0 Corporate Information

Wealth Mine Networks Limited (Formerly known as Wealth Mine Networks Private Limited) is a Public Limited Company. Earlier was private limited company it got public limited on 23rd July 2025. Prior to that there was Change in the name of the Company from Shah Maru Construction Private Limited to Wealth Mine Networks Private Limited in year 2016-17 which incorporated under the provisions of Companies Act, 1956 and having CIN: U93000GJ1995PLC025328. The Company is mainly engaged in the business to providing Merchant Banking and professional services. The Registered office of the Company is situated at 215 B, Manek Centre, P N Marg, Jamnagar – 361001.

1.1 Basis of preparation of financial statements

a. Accounting Convention: -

These financial statements of the Company have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP"). Indian GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the Historical Cost Convention, and the Companies (Accounting Standards) Amendment Rules 2016 and the relevant provisions of the Companies Act, 2013.

b. Functional and Presentation Currency

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees.

All amounts disclosed in the financial statements and notes are rounded off to Lakhs the nearest INR rupee in compliance with Schedule III of the Act, unless otherwise stated.

Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

c. Use of Estimates and Judgments

The preparation of financial statement in conformity with accounting standard requires the Management to make estimates, judgments, and assumptions. These estimates, judgments and assumptions affects the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statement and reported amounts of revenue and expenses during the period. Accounting estimates could change form period to period. Actual result could differ from those estimates. As soon as the Management is aware of the changes, appropriate changes in estimates are made. The effect of such changes are



WEALTH MINE NETWORKS LIMITED

(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

Period ended 31st March 2025

reflected in the period in which such changes are made and, if material, their effect are disclosed in the notes to financial statement.

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods affected.

d. Current and Non - Current Classification

An asset or a liability is classified as Current when it satisfies any of the following criteria:

- i. It is expected to be realized / settled, or is intended for sales or consumptions, in the Company's Normal Operating Cycle;
- ii. It is held primarily for the purpose of being traded.
- iii. It is expected to be realized / due to be settled within twelve months after the end of reporting date;
- iv. The Company does not have an unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as non-current.

For the purpose of Current / Non - Current classification of assets and liabilities, the Company has ascertained its operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of the assets or liabilities for processing and their realization in Cash and Cash Equivalents.

1.2 Basis of Preparation

a) Property, Plant & Equipment and Intangible Assets:-

- i. The company has adopted Cost Model to measure the gross carrying amount of Property Plant & Equipment.
- ii. Tangible Property Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost includes the purchase price and all other attributable costs incurred for bringing the asset to its working condition for intended use.
- iii. Intangible assets are stated at the consideration paid for acquisition and customization thereof less accumulated amortization.
- iv. Cost of fixed assets not ready for use before the balance sheet date is disclosed as Capital Work in Progress.
- v. Cost of Intangible Assets not ready for use before the balance sheet date is disclosed



WEALTH MINE NETWORKS LIMITED

(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

Period ended 31st March 2025

as Intangible Assets under Development.

b) Depreciation / Amortisation : -

Depreciation has been provided under Written down Method at the rates prescribed under schedule III of the Companies Act, 2013 on single shift and Pro Rata Basis to result in a more appropriate preparation or presentation of the financial statements.

In respect of assets added/sold during the year, pro-rata depreciation has been provided at the rates prescribed under Schedule II.

Intangible assets being Software are amortized over a period of its useful life on a straight line basis, commencing from date the assets is available to the company for its use.

c) Impairment of Assets:-

An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior period is reversed if there has been a change in the estimate of the recoverable amount.

d) Investments:-

- Long term investments are stated at cost. Provision for diminution in the value of long-term investment is made only if such decline is other than temporary.
- Current investments are stated at lower of cost or market value. The determination of carrying amount of such investment is done on the basis of specific identification.

e) Government Grants and Subsidies:-

The Company is entitled to receive any subsidy from the Government authorities or any other authorities in respect of manufacturing or other facilities are dealt as follows:

- Grants in the nature of subsidies which are non – refundable are credited to the respective accounts to which the grants relate, on accrual basis, where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them.
- Grants in the nature of Subsidy which are Refundable are shown as Liabilities in the Balance Sheet at the Reporting date.



WEALTH MINE NETWORKS LIMITED

(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

Period ended 31st March 2025

f) Revenue Recognition :-

Revenue is recognized when it is probable that economic benefit associated with the transaction flows to the Company in ordinary course of its activities and the amount of revenue can be measured reliably, regardless of when the payment is being made. Revenue is measured at the fair value of consideration received or receivable, taking into the account contractually defined terms of payments, net of its returns, trade discounts and volume rebates allowed.

Revenue includes only the gross inflows of economic benefits, excluding the amount collected on behalf of third parties such as sales tax, and goods and service tax (GST) are excluded from the Revenue.

Sale of service is recognized at the point Performance consists of the execution of a single act. Alternatively, services are performed in more than a single act, and the services yet to be performed are so significant in relation to the transaction taken as a whole that performance cannot be deemed to have been completed until the execution of those acts. The completed service contract method is relevant to these patterns of performance and accordingly revenue is recognized when the sole or final act takes place and the service becomes chargeable.

Interest Income is Recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

Dividend from investments in shares / units is recognized when the company.

Other items of Income are accounted as and when the right to receive arises.

g) Accounting for effects of changes in foreign exchange rates :-

Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transactions.

Any income or expenses on account of exchange difference either on settlement or on Balance sheet Valuation is recognized in the profit and loss account except in cases where they relate to acquisition of fixed assets in which case they are adjusted to the carrying cost of such assets.

h) Borrowing Cost :-

Borrowing Cost includes the interest, commitments charges on bank borrowings, amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs that are directly attributable to the acquisition or construction of qualifying property, plants and equipments are capitalized as a part of cost of that



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property, plants and equipments. The amount of borrowing costs eligible for capitalization is determined in accordance with the Accounting Standards – 16 “Borrowing Costs”. Other Borrowing Costs are recognized as expenses in the period in which they are incurred.

In accordance with the Accounting Standard – 16, exchange differences arising from foreign currency borrowings to the extent that they are regarded as adjustments to interest costs are recognized as Borrowing Costs and are capitalized as a part of cost of such property, plants and equipments if they are directly attributable to their acquisition or charged to the Standalone Statement or Profit and Loss.

i) Related Party Disclosure :-

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given in notes of accounts.

j) Cash flow:-

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals of past or future cash receipts and payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

k) Earnings Per Share :-

The Company reports the basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20, “Earnings per Share”. Basic EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all potential Equity Shares, except where the results are Anti - Dilutive.

The weighted average number of Equity Shares outstanding during the period is adjusted for events such a Bonus Issue, Bonus elements in right issue, share splits, and reverse share split (consolidation of shares) that have changed the number of Equity Shares outstanding, without a corresponding change in resources.

l) Taxes on Income :-

• Current Tax: -

Provision for current tax is made after taken into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

• Deferred Taxes:-



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Deferred Income Tax is provided using the liability method on all temporary difference at the balance sheet date between the tax basis of assets and liabilities and their carrying amount for financial reporting purposes.

- I. Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this items can be utilized.
- II. Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets is realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

m) Discontinuing Operations :-

During the year the company has not discontinued any of its operations.

n) Provisions Contingent liabilities and contingent assets:-

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as Contingent Liability.

A disclosure for a Contingent Liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation is reported as Contingent Liability. In the rare cases, when a liability cannot be measures reliable, it is classified as Contingent Liability. The Company does not recognize a Contingent Liability but disclosed its existence in the standalone financial statements.

o) Event after Reporting Date:-

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the standalone financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.



Note 2 SHARE CAPITAL

Share Capital	As at 31st March 2025		As at 31 March 2024	
	Number	Amt. Lakhs	Number	Amt. Lakhs
Authorised				
Equity Shares of Rs. 10 each	58,00,000.00	580.00	4,00,000.00	40.00
Preference Shares of Rs. 10 each	2,00,000.00	20.00	2,00,000.00	20.00
Issued				
Equity Shares of Rs. 10 each	42,57,552.00	425.76	1,63,752.00	16.38
Equity Shares of Rs. 10 each (Partly Paid up to Rs 2.5)	-	-	1,63,752.00	4.09
Preference Shares of Rs. 10 each Fully paid	1,00,000.00	10.00	1,00,000.00	10.00
Subscribed & Paid up				
Equity Shares of Rs. 10 each fully paid	42,57,552.00	425.76	1,63,752.00	16.38
Equity Shares of Rs. 10 each (Partly Paid up to Rs 2.5)	-	-	1,63,752.00	4.09
Preference Shares of Rs. 10 each Fully paid	1,00,000.00	10.00	1,00,000.00	10.00
Total	43,57,552.00	435.76	4,27,504.00	30.47

Note 2.1 RECONCILIATION OF NUMBER OF SHARES

Particulars	No of Shares		No of Shares	
	Number	Amt. Lakhs	Number	Amt. Lakhs
Equity Shares				
Shares outstanding at the beginning of the year	1,63,752.00	16.38	3,27,504.00	20.47
Shares outstanding at the beginning of the year	1,63,752.00	4.09	-	-
Partly Paid-up Shares Fully Paid-up during the year	1,63,752.00	12.28	-	-
Bonus Shares Issued during the year	39,30,048.00	393.00	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	42,57,552.00	425.76	3,27,504.00	20.47
Preference Shares				
Shares outstanding at the beginning of the year	1,00,000.00	10.00	1,00,000.00	10.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	1,00,000.00	10.00	1,00,000.00	10.00

Notes As at 31 March 2024, the shares were partly paid-up, with unpaid balance of ₹7.50 per share aggregating to ₹12,28,140. During the financial year ended 31 March 2025, the unpaid calls were received, and the equity shares became fully paid-up.

During the course of preparation of the financial statements and verification of statutory records, a discrepancy was identified in the Company's share capital details. Upon detailed examination of the original allotment records and supporting statutory documents, it was noted that the Company has issued a total of 3,27,504 equity shares, comprising 1,63,752 fully paid-up equity shares and 1,63,752 partly paid-up equity shares.

It was further observed that, due to an inadvertent clerical error, the issued share capital had earlier been considered as 2,04,690 partly paid-up equity shares. The matter was subsequently reviewed and reconciled with the primary records, and the correct issued share capital of 3,27,504 equity shares has now been duly confirmed.

Accordingly, the necessary adjustments have been carried out in the current year figures as well as in the comparative figures for the year ended March 31, 2024. An appropriate note has been incorporated for audit purposes, and the corrected figures have been considered for reporting in the financial statements.

Note 2.2 Details of Shares held by shareholders holding more than 5% of the aggregate shares in the co.

Name of Shareholder	As at 31st March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
Hetal Doshi	21,28,776	50.00%	1,63,752	50.00%
Tej Doshi	21,28,776	50.00%	1,63,752	50.00%
Preference Shares				
Festino Vincom Limited	1,00,000	100.00%	1,00,000	100.00%

*Shareholding Pattern of Promoter is mentioned in Note No. 37 in significant notes to account.



Note 3 RESERVE AND SURPLUS

Particulars	As at 31st March 2025	As at 31 March 2024
a. Securities Premium Account		
Opening Balance	486.22	486.22
Add : Securities premium credited on Share issue	177.67	
Closing Balance	663.89	486.22
b. Surplus		
Opening balance	81.51	2.64
(+) Net Profit/(Net Loss) For the current year	382.55	78.87
(-) Bonus	393.00	
Closing Balance	71.06	81.51
Total	734.94	567.73

Note 4 TRADE PAYABLES

Particulars	As at 31st March 2025	As at 31 March 2024
(a) Micro, Small and Medium Enterprise		
(b) Others	174.76	0.44
Less than 01 Years		
01-02 Years		
02-03 Years		
More than 3 Years		
Total	174.76	0.44

Note 5 OTHER CURRENT LIABILITIES

Particulars	As at 31st March 2025	As at 31 March 2024
Statutory Remittance		
TDS Payable	16.30	2.10
GST Payable	67.76	1.11
(i) Other payables	132.55	72.18
(ii) Cheque Issued But Not Cleared	351.12	-
(iii) Advance from Customers	13.24	-
	-	-
Total	580.97	75.39

Note 6 SHORT TERM PROVISIONS

Particulars	As at 31st March 2025	As at 31 March 2024
(a) Others (Specify nature)		
(i) Provision for Audit Fees	0.30	0.30
(ii) Provision for current tax 22-23	-	-
(iii) Provision for current tax 23-24	-	16.33
(iii) Provision for current tax 24-25	145.05	-
(iv) Salary & Bonus Payable	20.42	40.80
(v) Rent Payable	2.35	-
Total	168.12	57.43



Note 7 Property, Plant & Equipment

		Gross Block				Accumulated Depreciation			Net Block		(In Lakhs)
Fixed Assets	Balance as at 1 April 2024	Additions	Disposal/ Adjustment	Balance as at 31 March 2025	Balance as at 1 April 2024	Amount Charged to Reserves	Depreciation charge for the year	Deductions/ Adjustments	Balance as at 31 March 2025	Balance as at 1 April 2024	
a											
Tangible Assets											
Computer & Printers	7.18	0.36	-	7.55	1.19	-	3.85	-	2.50	5.99	
Computer Server	2.61	-	-	2.61	0.40	-	0.87	-	1.34	2.21	
Plant & Machinery		5.72	-	5.72	-	-	0.64	-	5.08	-	
Furniture		173.95	-	173.95	-	-	5.28	-	168.67	-	
Total	9.79	180.03	-	189.82	1.59	-	10.64	-	177.59	8.20	



Note 8 Disclosure pursuant to Note no. K (i) of Part I of Schedule III to the Companies Act, 2013

	Particulars	As at 31st March 2025	As at 31 March 2024
A	Trade Investments Compulsory Convertible Debentures		
	Laraksha Finance	350.00	-
	Total (A)	350.00	-
B	Karnavati Finance Limited - ICD	179.78	-
	Total (B)	179.78	
C	Other Investments (Refer B below)		
	Investment in Equity instruments	88.38	186.99
	Investment in Firms		
	Sky Tone Logistic Park LLP	-	-
	Total (c)	-	-
	Total (A+B+C)	618.15	186.99
	Aggregate amount of quoted investments (Market value of Shares)	89.96	163.78
	Aggregate amount of unquoted investments (Previous Year - NIL)	350.00	-
	Total	439.96	163.78



Note 9 CURRENT INVESTMENT

Particulars	As at 31st March 2025	As at 31 March 2024
(a) Fixed Deposits	411.64	385.34
Total	411.64	385.34

Note 10 TRADE RECEIVABLES

Particulars	As at 31st March 2025	As at 31 March 2024
Undisputed Trade Receivable - Considered good		
Less than 6 Months	2.25	5.89
6 Months - 1 Years	-	-
01-02 Years	-	0.99
02-03 Years	-	-
More than 3 Years	-	-
Total	2.25	6.88

Note 11 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March 2025	As at 31 March 2024
a. Balances with banks		
C.S.B Bank	1.00	-
IOB	0.27	8.22
Janta Bank	-	-
HDFC BANK LTD	-	0.77
Yes Bank Ltd	144.19	3.68
b. Cash on hand	4.57	4.00
Total	150.04	16.67

Note 12 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March 2025	As at 31 March 2024
(Unsecured and Considered Good)		
a. Deposits	13.14	8.55
b. Balances With Government Authorities	134.06	17.86
c. Loan & Advances		
Advances to Suppliers	-	-
Advances to Employee	1.60	9.30
Others	97.27	91.74
Total	246.07	127.45

Note 13 OTHER CURRENT ASSETS

Particulars	As at 31st March 2025	As at 31 March 2024
Cheque Received but not Deposited	491.56	-
Total	491.56	-



Note 14 REVENUE FROM OPERATIONS

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
Sale of products/ Services		
Professional Fees	1,488.41	43.24
Other Operating Income		
Interest Income	97.67	-
Total	1,586.08	43.24

Note 15 OTHER INCOME

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
Dividend Income	0.29	0.03
Interest Income	-	128.80
Interest On Income tax Refund	-	0.29
Interest on Fixed Deposits	-	5.94
Rounding Off	0.16	
Excess Provision Written Back	2.01	
Net Gain on sale of Short Term/Long Term investments:-		
Profit on Sale of Shares	-	55.78
Total	2.46	190.83

Note 16 COST OF SALE OF SERVICES

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
Professional Fees	856.80	3.86
Total	856.80	3.86

Note 17 EMPLOYEE BENEFITS EXPENSES

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
(a) Salaries and Wages	87.32	73.00
(b) Bonus	12.81	
(c) Staff Welfare	0.08	
Total	100.21	73.00

Note 18 FINANCE COST

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
(a) Interest Expense		
(i) Borrowings	-	21.28
(ii) Interest On TDS	0.07	0.28
(b) Other borrowing costs	-	-
Total	0.07	21.56



Note 19 DEPRICIATION & AMORTISATION

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
Depriciation	10.64	1.59
Total	10.64	1.59

Note 20 OTHER EXPENSES

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
Software purchase	0.22	-
Web hosting Exp.	0.42	-
Web site Exp.	0.25	-
Website Development Fees	0.21	0.87
Merchant Banking Application Fees	-	1.09
Merchant Banking Registration Fees	-	20.00
Bank Charges	0.01	0.02
Demat Charges	0.04	-
Rates & Taxes	-	0.05
Office Rent	18.05	4.05
Payment To auditor	0.30	0.30
Valuation Fees Paid	-	1.55
Office Expense	7.70	-
CSR Expense	1.25	-
Legal & Professional Fees	-	0.07
Gst Late Fees	0.01	-
Share Expense	0.40	0.28
Printing and Stationery Expenses	0.44	0.19
Travelling Expenses	1.06	0.52
Insurance Expenses	-	1.01
Installation Charges	3.48	0.56
Director Sitting Fees	-	0.90
Loss on Sale of Shares	55.61	-
Investment Written off	-	-
Balance Written off	0.88	6.26
Miscellaneous Expenses	0.22	1.06
Total	90.55	38.78

Note 20.1 PAYMENT TO AUDITORS AS:

Particulars	For the Period ended 31st March 2025	For the Period ended 31 March 2024
a. Auditor	0.25	0.25
b. For taxation matters	0.05	0.05
c. For company law matters	-	-
d. For management services	-	-
Total	0.30	0.30



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22. The previous year's figures have been reworked, regrouped, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current annual financial statements and are to be read in relation to the amounts and other disclosures relating to the current financial year.
23. There has been no Capital work in progress for the current year of the company.
24. There is no Intangible assets under development in the current year.
25. Credit and Debit balances of unsecured loans, Trade Payables, Sundry Debtors, loans and Advances are subject to confirmation and therefore the effect of the same on profit could not be ascertained.
26. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
27. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
28. No proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.
29. The company has not been declared as a willful defaulter by any bank or financial institution or government or government authority.
30. The Company has not advanced or loaned to or invested in 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 to 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 like to or on behalf of the Ultimate Beneficiaries
31. 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 to 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.



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32. The company does not have transactions with the struck off under section 248 of companies act, 2013 or section 560 of Companies act 1956.
33. The company is in compliance with the number of layers prescribed under clause (87) of section 2 of company's act read with companies (restriction on number of layers) Rules, 2017.

34. Foreign Currency Transactions: -

Expenditure in Foreign Currency: - Nil

Earnings in Foreign Currency: - Nil

35. Earnings Per Share

Particulars	Year Ended on 31 st March, 2025 (Figures In Lakhs)	Year Ended on 31 st March, 2024 (Figures In Lakhs)
Profit / (Loss) after tax attributable to Equity Shareholders (A)	382.54	78.87
Weighted Number of Equity Share outstanding During the year (B) (In Nos.)	41,44,972	2,04,690
Basic Earnings Per Share for each Share of Rs.10/- (A) / (B)	9.23	38.53

36. Corporate Social Responsibility (CSR)

The section 135 (Corporate social responsibility) of companies' act, 2013 is not applicable to the company.

37. Notes forming part of accounts in relation to Micro and small enterprise

1. Based on information available with the company, on the status of the suppliers being Micro or small enterprises, on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act, 2013 with regard to the payments made/due to Micro and small Enterprises are given below :



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The company has initiated the process of obtaining the confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) but has not received the same in totality. The above information is compiled based on the extent of responses received by the company from its suppliers.

The Company has not have made any arrangements in terms of section 230 to 237 of companies act 2013, and hence there is no deviation to be disclosed.

Ratio	Numerator	Denominator	Ratio of Current Year	Ratio of Previous Year	% Variance
Current Ratio	Total Current Assets	Total Current Liabilities	1.41	4.02	-65.52%
Debt-Equity Ratio	Total Debt	Total Equity	-	-	NA
Debt Service Coverage Ratio	Net Profit Before Taxes + Non Cash Operating Expnses	Total Debt	-	-	NA
Return On Equity Ratio	Net Profits/(Losses) After Taxes	Total Equity	0.33	0.13	147.84%
Trade Receivables Turnover Ratio	Revenue From Operations	Average Trade Receivable	347.54	4.29	8005.32%
Trade Payables	Cost Of Services	Average Trade Payable	9.78	17.68	100.00%



WEALTH MINE NETWORKS LIMITED**(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)****NOTES FORMING PART OF FINANCIAL STATEMENTS****Period ended 31st March 2025**

Net Capital Turnover Ratio	Revenue From Operations	Working Capital	4.20	0.11	3815.03%
Net Profit Ratio	Net Profit After Tax	Revenue From Operations	0.24	1.82	-86.78%
Return On Investment	Income Generated From Invested Funds	Average Invested Funds In Treasury Instrument	-	0.25	-100.00%

Ratio	Reason of Variance (More than 25%)
Current Ratio	Due to Repayment of Borrowings and Loans & Liabilities, which affects ratio Positively.
Debt-Equity Ratio	NA
Debt Service Coverage Ratio	NA
Return on Equity Ratio	Due to increases in Revenue as compared to previous year, which affects the ratio positively.
Trade Receivables Turnover Ratio	Due to increases in Revenue as compared to previous year, which affects the ratio positively.
Trade Payables Turnover Ratio	Due to increases in Trade Payables as compared to previous year, which affects the ratio positively.
Net Capital Turnover Ratio	Due to lower increment in the Working capital ratio and Turnover ratio as compared to the previous year, which affects the ratio negatively.
Net Profit Ratio	Due to increases in Revenue and Net Profit, which affects ratio positively.
Return on Investment	Return on Investment for FY 24-25 is nil due to regrouped from other income to income to revenue from operations

40. Share Holding Pattern of Promoter

Sr. No.	Promoter Name	No. of Shares 2024-25	% of Total Shares	No. of Shares 2023-24	% of Total Shares	% Changes During the Year
1	Hetal Doshi	21,28,776	50.00%	1,63,752	50.00%	0.00%
2	Tej Doshi	21,28,776	50.00%	1,63,752	50.00%	0.00%

41. Related Parties Disclosure: -

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given below:

As per accounting ratios 18, issued by the Chartered Accountants of India, The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given below:



WEALTH MINE NETWORKS LIMITED**(FORMERLY KNOWN AS WEALTH MINE NETWORKS PRIVATE LIMITED)****NOTES FORMING PART OF FINANCIAL STATEMENTS****Period ended 31st March 2025****List of related parties with whom transactions have taken place and relationships: -**

Sr. No.	Nature of Relationship	Name of the Parties
1.	Directors/ Key Managerial personnel (KMP)	Shashank P. Doshi Jay Trivedi Shabnam Khureshi Sandip Pandya Mukesh Ladha Gaurav Bachani
2.	Promoters	Hetal Doshi Tej Doshi Kavya Doshi
3.	Enterprise in which Director is Interested	Skytone Logistics Park LLP Merlin Commosales Pvt Ltd Siddheshwar Advisory Pvt Ltd

Transaction during the current financial year with related parties:-**(Rs. In Lakh)**

Sr. No.	Name Of related Parties	Nature of relation	Nature of Transaction	O/s at the beginning Receivable/ (Payable)	Amount Debited	Amount Credited	O/s at the End Receivable/ (Payable)
1.	Jay Trivedi	Director	Salary	-	7.20	7.00	(0.20)
2.	Jay Trivedi	Director	Reimbursement of Expense	-	0.23	0.23	-
3.	Shabnam Khureshi	CFO	Salary	-	6.00	6.00	-
4.	Shabnam Khureshi	CFO	Reimbursement of Expense	-	0.06	0.06	-
5.	Shashank P. Doshi	Director	Unsecured Loan	-	550.98	550.98	-
6.	Hetal Shashank Doshi	Relative of Director	Unsecured Loan	-	550.00	550.00	-
7.	Tej Shashank Doshi	Relative of Director	Unsecured Loan	-	550.00	550.00	-



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8.	Kavya Shashank Doshi	Relative of Director	Unsecured Loan	-	550.00	550.00	-
9.	Tej Doshi	Relative of Director	Salary	-	13.00	13.00	-
10.	Kavya Doshi	Relative of Director	Salary	-	13.00	13.00	-
11.	Skytone Logistics Park LLP	Investment in Firm	Investment/ Loan and Advances	1,376.05	4,258.25	2,882.20	-
12.	Merlin Commosales Pvt Ltd	Company in which director is interested	Inter corporate Deposit	368.14	368.14	-	-
13.	Siddheshwar Advisory Pvt Ltd	Company in which director is interested	Inter corporate Deposit	-	500.00	500.00	-

