

Annexure H1 ^{9.a.}

AVALON COSMETICS PVT. LTD.

Regd Office : Unit No. 03, Level - 02, Centrium, Phoenix Market City, 15 LBS Marg, Kurla (West),
Mumbai - 400070. Tel.: +91-22-61801700 Website : www.thevanitycase.com
Factory : F-6, MIDC, Malegaon, Sinnar, Nashik - 422103.

Ref. No.

Date :

The financial details of the Demerged Company for the previous 3 years and quarter ended June 30, 2024 as per the audited statement of Accounts:

Name of the Company: Avalon Cosmetics Private Limited

(Rs. in Lakhs)

| Particulars | As per last Audited Quarter Period | As per last Audited Financial Year | 1 year prior to the last Audited Financial Year | 2 years prior to the last Audited Financial Year |
|---------------------------|------------------------------------|------------------------------------|---|--|
| | June 30, 2024 | 2023-24 | 2022-23 | 2021-22 |
| Equity Paid up Capital | 101.87 | 101.87 | 101.87 | 101.87 |
| Reserves and surplus | 4,130.05 | 4,071.48 | 3,905.20 | 3,638.01 |
| Carry forward losses | - | - | - | - |
| Net Worth | 4,231.92 | 4,173.35 | 4,007.07 | 3,739.88 |
| Miscellaneous Expenditure | - | - | - | - |
| Secured Loans | 311.80 | - | 176.41 | - |
| Unsecured Loans | - | - | - | - |
| Fixed Assets | 3452.23 | 3,508.00 | 3,630.75 | 3,813.19 |
| Income from Operations | 3,379.11 | 13,243.62 | 9,981.57 | 6,995.14 |
| Total Income | 3,421.06 | 13,405.25 | 10,201.18 | 7,208.62 |
| Total Expenditure | 3,356.06 | 13,222.78 | 10,030.67 | 7,075.48 |
| Profit before Tax | 65.00 | 182.47 | 170.51 | 133.14 |
| Profit after Tax | 58.56 | 166.29 | 122.19 | 105.50 |
| Cash profit | 120.12 | 445.46 | 429.94 | 382.05 |
| EPS | 6.38 | 16.32 | 11.99 | 10.36 |
| Book value | 415.42 | 409.67 | 393.35 | 367.13 |



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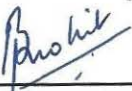
Ref. No.

Date :

Notes:

1. Following definition of "net worth" as defined in section 2(57) of the Companies Act, 2013, as amended, has been considered:
"net worth" means the aggregate value of the paid-up share capital and all reserves created out of profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write back of depreciation and amalgamation.
2. Cash Profit is Profit after tax plus depreciation.

For Avalon Cosmetics Private Limited



Bankim Purohit
Authorised Signatory



Date : September 30, 2024

VANITY CASE INDIA PRIVATE LIMITED

CIN: U74999MH2012PTC357921

Registered Office: Office No. 3, Level 2, Centrium, Phoenix Market City,
15, Lal Bahadur Shastri Road, Kurla (West), Mumbai, Maharashtra, India, 400 070.
Email: legal@thevanitycase.com Tel No. +91-22-61801700/01

The financial details of the Transferor Company for the previous 3 years and quarter ended June 30, 2024 as per the audited statement of Accounts:

Name of the Company: Vanity Case India Private Limited

(Rs. In Lakhs)

| Particulars | As per last Audited Quarter Period | As per last Audited Financial Year | 1 year prior to the last Audited Financial Year | 2 years prior to the last Audited Financial Year |
|---------------------------|------------------------------------|------------------------------------|---|--|
| | June 30, 2024 | 2023-24 | 2022-23 | 2021-22 |
| Equity Paid up Capital | 24.13 | 24.13 | 24.13 | 24.13 |
| Reserves and surplus | 1,668.66 | 1,658.29 | 1,663.18 | 1,660.94 |
| Carry forward losses | - | - | - | - |
| Net Worth | 1,692.79 | 1,682.42 | 1,687.31 | 1,685.07 |
| Miscellaneous Expenditure | - | - | - | - |
| Secured Loans | - | - | - | 31,576.75 |
| Unsecured Loans | - | 48.05 | 36.11 | - |
| Fixed Assets | - | - | - | - |
| Income from Operations | - | - | - | - |
| Total Income | 10.37 | 7.55 | 27.39 | 22.20 |
| Total Expenditure | - | 12.94 | 23.53 | 7.58 |
| Profit before Tax | 10.37 | (5.39) | 3.86 | 14.62 |
| Profit after Tax | 10.37 | (4.89) | 2.25 | 9.97 |
| Cash profit | 10.37 | (4.89) | 2.25 | 9.87 |
| EPS | 42.96 | (20.26) | 9.31 | 40.90 |
| Book value | 7,015.00 | 6,972.092 | 6,992.29 | 6983.01 |



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Notes:

1. Following definition of "net worth" as defined in section 2(57) of the Companies Act, 2013, as amended, has been considered:

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2. Cash Profit is Profit after tax plus depreciation.
3. Reserves and surplus includes Retained earnings and Share premium.

For Vanity Case India Private Limited



Bankim Purohit
Authorised Signatory



Date : September 30, 2024