

BUY RIGHT IMPEX LIMITED

Regd. Office- 38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Central Delhi, Delhi – 110055

Phone: 0120-4039976, **Website:** www.buyrightimpex.in

E-mail: buckingham1983@yahoo.com , **CIN:** L22100DL1983PLC314401

Date: 29/08/2025

To,

Metropolitan Stock Exchange of India Limited (MSEI)

205(A), 2nd Floor, Piramal, Agastya
Corporate Park, Kamani Junction, L.B.S Road,
Bengal-
Kurla West, Mumbai – 400070

Calcutta Stock Exchange Limited

Manager Listing Dept.
7, Lyons Range, Kolkata, West
700001

Subject: Submission of Annual Report for 2024-25 under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We are hereby submitting the Annual Report of **Buy Right Impex Limited** for Financial Year ended 2024-25 as required under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Annual Report is enclosed herewith as “**Annexure-1**”

Kindly consider and take our submission in your records.

Thanking You,

Yours faithfully,

For Buy Right Impex Limited

Ravi Birla
Whole-Time Director
DIN: 10051907

Place: New Delhi

42nd ANNUAL REPORT 2024-25

BUY RIGHT IMPEX LIMITED

(Formerly Known as Buckingham Industries Limited)

CIN NO.: L22100DL1983PLC314401

REGISTERED OFFICE :

**38 G/F RANI JHANSI ROAD, MOTIA KHAN,
PAHARGANJ, CENTRAL DELHI, DELHI -110055**

EMAIL ID: BUCKINGHAM1983@YAHOO.COM

COMPANY INFORMATION**BOARD OF DIRECTORS**

Mr. Ravi Birla	DIN: 10051907	Whole Time Director
Mr. Ankit Kakran	DIN: 10177754	Independent Director
Ms. Aarti	DIN: 10125401	Independent Director
Mr. Sanjeev Kumar Jha	DIN: 02840583	Independent Director

CHIEF FINANCIAL OFFICER**COMPANY SECRETARY & COMPLIANCE OFFICER****Ms. Neha Aggarwal****Ms. Sonam Nandwani**

Email id: cssonamnandwani@gmail.com

Contact No. 7404367323

STATUTORY AUDITORS**SECRETARIAL AUDITOR****M/s. BAS & CO. LLP**

Chartered Accountants,

804, Pearls Omaxe Building, Netaji Subhash Place, Delhi-110034

Mr. Vivek Kumar

M/s V Kumar & Associates

Company Secretaries

Membership No. F8976, COP: 10438

Add: 15/18, Basement , West Patel Nagar, New Delhi-110008

Tel: 9910218035, Email Id: csvivekumar@gmail.com

REGISTERED OFFICE**INTERNAL AUDITORS**

38 G/F Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Email ID: buckingham1983@yahoo.com

Website: www.buyrightimpex.in

Phone: 8527260705

M/s A D Goyal & Associates

Chartered Accountants, FRN: 0031058N

7320B, Street No. 2, Prem Nagar, Shakti Nagar, Delhi-110007

Phone: 9992768003, 9811538170

Email ID: caadgoyal@gmail.com

STOCK EXCHANGE**REGISTRAR AND TRANSFER AGENT****METROPOLITAN STOCK EXCHANGE OF INDIA LIMITED**

205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070.

CALCUTTA STOCK EXCHANGE LIMITED

7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal.

Skyline Financial Services Pvt. Ltd.

R.O. D-153A, First Floor Okhla Industrial Area, Phase-I, New Delhi-110020

Tel.: 11-40450193-97

www.skylinerta.com

BANKERS**ICICI Bank****Sector-135, Noida-201301**

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BUY RIGHT IMPEX LIMITED

CIN: L22100DL1983PLC314401

Regd. Office- 38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Central Delhi, Delhi – 110055

Phone: 0120-4039976, **Website:** www.buyrightimpex.in

E-mail: buckingham1983@yahoo.com

NOTICE

Notice is hereby given that the **42nd Annual General Meeting** of the Members of Buy Right Impex Limited to be held on **Tuesday, 23rd September, 2025 at 03:00 P.M.** through Video Conferencing (VC) for which purpose the Registered Office of the Company situated at 38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055 shall be deemed as venue for the Meeting and the proceedings of the AGM shall be deemed to be made thereat, 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 March 31, 2025 together with the reports of the Board of Directors and the Auditor's thereon.

To consider and, if thought fit, to pass, the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT the Audited Financial Statements of the Company for the financial year ended March 31, 2025 together with the reports of the Board of Directors and the Auditor's thereon placed before this Annual General Meeting, be and are hereby considered and adopted.”

2. To appoint a Mr. Ravi Birla (DIN: 10051907), Director, who retires by rotation and being eligible, offers himself for re-appointment and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution(s):

“RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, **Mr. Ravi Birla (DIN: 10051907)**, who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company.”

SPECIAL BUSINESS:

3. **APPOINTMENT OF MR. ANKIT KAKRAN (DIN: 10177754) AS INDEPENDENT DIRECTOR OF THE COMPANY**

To consider appointment of Mr. Ankit Kakran (DIN: 10177754) as director and if thought fit, to pass with or without modifications, the following resolution as ordinary resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) and the rules framed thereunder, read with Schedule IV of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, Mr. Ankit Kakran (DIN: 10177754), who was appointed as an Additional Director by the Board of Directors of the Company (“the Board”) based on the recommendation of the Nomination and Remuneration Committee with effect from March 18, 2025 pursuant to the provisions of Section 161(1) of the Act and Articles of Association of the Company and in respect of whom the Company has received a notice in writing under Section 160

of the Act from a Member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director (Non-Executive) of the Company, not liable to retire by rotation, to hold office for a first term of consecutive five years up to March 17, 2025.”

RESOLVED FURTHER THAT any one Director of the Company be and is hereby severally authorized to take all such actions, do all such acts, deeds, and things, and execute all documents and writings as may be necessary, proper, or expedient to give effect to this resolution.”

4. TO APPOINT M/S V KUMAR & ASSOCIATES COMPANY SECRETARIES AS SECRETARIAL AUDITOR

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution: -

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment(s), statutory modification(s) or reenactment(s) thereof for the time being in force and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates, be and are hereby appointed to conduct the Secretarial Audit of the Company, for a term of 5 (five) consecutive years commencing from AGM to be held in calendar year 2025 till the conclusion of AGM of the Company to be held in the calendar year 2030 at such remuneration as set out in the Statement annexed hereto.

FURTHER RESOLVED THAT the Board be and is hereby also authorised to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for the purpose of giving effect to this Resolution and to settle any question or difficulty in connection herewith and incidental hereto.

5. RE-APPOINTMENT OF MR. SANJEEV KUMAR JHA (DIN: 02840583) AS NON-EXECUTIVE AND INDEPENDENT DIFRECTOR

To consider and, if thought fit, to pass the following resolution as Special Resolution: -

“RESOLVED THAT pursuant to Sections 149, 150, 152 and other applicable provisions of the Companies Act, 2013 The Companies (Appointment and Qualification of Directors) Rules, 2014 read with Schedule IV to the Companies Act, 2013 and Regulation 16(1)(b), 17, 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof) and the provisions of the Articles of Association of the Company and based on the performance evaluation, recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors at their respective Meetings held on 25th August, 2025, **Mr. Sanjeev Kumar Jha (DIN: 02840583)** who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the Rules made thereunder and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is eligible for re-appointment and in respect of whom the company has received a notice in writing from a member under Section 160

of the Companies Act, 2013 proposing her candidature for the office of an Independent Director, be and is hereby re-appointed as an Independent Director of the Company for a second term of 5 years years w.e.f. 05th February, 2026 after the end of his tenure upto 04th February, 2031.

FURTHER RESOLVED THAT the Board be and is hereby also authorised to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for the purpose of giving effect to this Resolution and to settle any question or difficulty in connection herewith and incidental hereto.

By Order of the Board of Directors

For Buy Right Impex Limited

Place: New Delhi

Date: 26.08.2025

Sd/-

Sonam Nandwani

Company Secretary

NOTES:

1. In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and Circular No. 09/2024 dated September 19, 2024 and all other relevant circulars issued from time to time, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.buyrightimpex.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. Metropolitan Stock Exchange of India Limited at www.msei.in and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021 and Circular No. 09/2024 dated September 19, 2024.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 20th September, 2025 at 09:00 A.M. and ends on 22nd September, 2025 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e. 17th September, 2025 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 17th September, 2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility. Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none">Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for

	<p>IDEAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</p> <p>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <div data-bbox="833 860 1251 1104" data-label="Image"> </div>
Individual Shareholders holding securities in demat mode with CDSL	<p>1. Existing users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.</p> <p>2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.</p> <p>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.</p>

	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
- c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:
 - a) Click on “Forgot User Details/Password?”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) Physical User Reset Password?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system?

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join General Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders:

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail csvivekkumar@gmail.com to with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board

Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Manager or Ms. Soni Singh, Asst. Manager, National Securities Depository Limited, Trade World, 'A' Wing, 4th Floor, Kamala Mills Compound, Senapati BapatMarg, Lower Parel, Mumbai- 400 013 at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to buckingham1983@yahoo.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cbnl.delhi@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of “VC/OAVM link” placed under “Join meeting” menu against company name. You are requested to click on VC/ OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/ Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at www.buyrightimpex.in. The same will be replied by the company suitably.
6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

7. PROCEDURE FOR INSPECTION OF DOCUMENTS:

- a) The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.

- b) All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to buckingham1983@yahoo.com.

8. OTHER INFORMATION:

- a) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least 2 (two) witnesses who are not in the employment of the Company and make, not later than 2 working days of conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairperson or to a person authorized by the Chairperson in writing who shall countersign the same.
- b) The Chairperson or the person authorized by him in writing shall forthwith on receipt of the consolidated Scrutinizer's Report, declare the Results of the voting. The Results declared, along with the Scrutinizer's Report, shall be placed on the Company's website and on the website of NSDL immediately after the results is declared and communicated to the Stock Exchanges where the equity shares of the Company are listed.
- c) Subject to the receipt of requisite number of votes, the Resolutions forming part of the Notice of Annual General Meeting shall be deemed to be passed on the date of the AGM i.e., 23rd September, 2025.

ANNEXURE TO THE NOTICE

Explanatory Statement under Section 102(1) of the Companies Act, 2013

ITEM NO. 3: APPOINTMENT OF MR. ANKIT KAKRAN (DIN: 10177754) AS INDEPENDENT DIRECTOR OF THE COMPANY

Mr. Ankit Kakran (DIN: 10177754) was appointed as an Additional Director with effect from March 18, 2025, in accordance with the provisions of Section 161 of the Companies Act, 2013 read with the Articles of Association. Pursuant to Section 161 of the Companies Act, 2013, and Regulation 17 (1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board is of the view that the appointment of Mr. Ankit Kakran (DIN: 10177754) as a Non-Executive Independent Director on the Company Board is desirable and would be beneficial to the Company and hence it recommends the said resolution No. 3 for approval by the members of the Company.

The Company has received all statutory disclosures / declarations from, Mr. Ankit Kakran (DIN: 10177754), including (i) Consent in writing to act as director in Form DIR-2, pursuant to Rule 8 of the Companies (Appointment & Qualifications of Directors) Rules, 2014 (“the Appointment Rules”), (ii) Intimation in Form DIR-8 in terms of the Appointment Rules to the effect that She is not disqualified under Section 164 of the Act and is not debarred for being appointed as Director of the Company by any statutory authority. The Company has also received a notice under Section 160 of the Act from a member, recommending Mr. Ankit Kakran (DIN: 10177754) to the office of Non-Executive Independent Director.

Brief profile of the Director:

Mr. Ankit Kakran is a graduate with over 12 years of rich and diverse professional experience in the field of finance and marketing. Over the course of his career, he has successfully handled key assignments that required strategic financial planning, business development, and marketing management. His expertise lies in building strong financial frameworks, implementing innovative marketing strategies, and driving organizational growth through a combination of analytical insight and market-oriented solutions.

The board recommends the said resolution to be passed as Ordinary resolution.

None of the Directors / Key Managerial Personnel of the Company / their relatives except Ms. Sandhya Kohli himself, in any way concerned or interested, in the said resolution.

Other details under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of Secretarial Standard on General Meetings (SS-2), in respect of the Directors seeking appointment.

Sr. no	Details of the events that needs to be provided	Particulars

1.	Reason for change viz. appointment, resignation, removal, death and otherwise	Board had appointed Mr. Ankit Kakran (DIN: 10177754) as Additional Director (Non- Executive Director designated as Independent Director) w.e.f., March 18, 2025.
2.	Nature of expertise in specific functional areas;	Diverse professional experience in the field of finance and marketing
3.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years; and	1. A.K. RAMA BIO-TREND PRIVATE LIMITED U39000HR2025PTC134225 2. SHARPLINE BROADCAST LIMITED L22100DL1990PLC039464 3. BOUNTY SKY RENTAL SOLUTION PRIVATE LIMITED U77309HR2023PTC111978
4.	Terms of appointment/Cessation	Mr. Ankit Kakran (DIN: 10177754)
5.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner.	NIL
6.	Date of Appointment	March 18, 2025
7.	Brief Profile	Mr. Ankit Kakran is a graduate with over 12 years of rich and diverse professional experience in the field of finance and marketing
8.	Disclosure of relationships between Director	Mr. Ankit Kakran is not related to any of the Promoters, Members of the Promoter Group, and Directors of the Company.
9.	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	The role of an Independent Director requires expertise in governance, finance, and strategic oversight. With his diverse experience of more than 12 years in finance and marketing, Mr. Ankit Kakran possesses the necessary skills and professional background to contribute effectively to the Board's deliberations and decision-making process.

ITEM NO. 4: TO APPOINT OF M/S V KUMAR & ASSOCIATES COMPANY SECRETARIES, AS SECRETARIAL AUDITOR

In terms of Section 204 of the Companies Act, 2013 (as amended) (the "Act"), read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended), every listed company is required to annex with its Board's Report, a secretarial audit report, issued by a company

secretary in practice. Pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, **Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates**, for the financial year ended March 31, 2025 and they have submitted their report which is annexed to the Board's Report which is forming part of this Annual Report.

The amendments introduced by the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, notified on December 12, 2024, now require every listed company to appoint or re-appoint secretarial auditor, with the approval of its shareholders in its annual general meeting.

The Board, based on the recommendations of the Audit Committee, have recommended the appointment of **Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates**, in terms of Section 204 of the Act and the rules made thereunder and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to conduct the Secretarial Audit of the Company, for a term of 5 (five) consecutive years commencing from April 1, 2025 and submit their reports after the end of each financial year.

Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates have consented to the proposed appointment and have confirmed their eligibility and independence for the same. They have further confirmed that their appointment, if made, would be within the limits laid down by or under the authority of the Act. They have also confirmed that they are not disqualified for the proposed appointment under the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company Secretaries Act, 1980 (as amended) and the rules and regulations made thereunder.

The details required to be disclosed under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are as under:

A. Proposed fees payable to the Secretarial Auditor(s):

For each of the financial years, Rs. 50,000 plus applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the Secretarial Audit. The fees for services in the nature of certifications and other professional work will be in addition to the Secretarial Audit fee as above. **Mr. Vivek Kumar, Practicing Company Secretary** shall not render any services that are prohibited under the applicable law or as prescribed by ICSI from time to time.

The proposed remuneration is commensurate with the size of the Company and nature of its business. The proposed remuneration is determined based on the recommendations of the Audit Committee which peruses the industry benchmarks in general, profile of the firm, scope of audit and other relevant factors. The remuneration payable to **Mr. Vivek Kumar, Practicing Company Secretary**, may be enhanced by the Board, based on the recommendations of the Audit Committee, payable for the financial year commencing on or after April 1, 2027 as may be mutually agreed with **Mr. Vivek Kumar, Practicing Company Secretary**, after considering the above factors and change in scope of audit on account of applicable law.

B. Terms of appointment: For a term of 5 (five) consecutive years, to carry out Secretarial Audit of the Company for the financial years 2025-26 to 2029-30.

C. In case of a new auditor, any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change: Not Applicable.

D. Basis of recommendation for appointment: The Board and the Audit Committee, at their respective meetings held on August 26, 2025, have considered various parameters like audit experience in listed companies, market standing of the firm, clientele served, competence of the audit team, independence, technical knowledge, etc., and found **Mr. Vivek Kumar, Practicing Company Secretary** suitable for this appointment and accordingly, recommend the same.

E. Credentials of the Secretarial Auditor(s) proposed to be appointed: Mr. Vivek Kumar is a Fellow Member of the Institute of Company Secretaries of India (ICSI) and has over 13 years of extensive experience in the field of corporate compliance, including SEBI regulations, Registrar of Companies (RoC) matters, Reserve Bank of India (RBI) compliance, and other statutory and regulatory requirements. He is the Proprietor of M/s. V Kumar & Associates, a reputed firm of Practicing Company Secretaries. Mr. Vivek Kumar holds a valid certificate issued by the Peer Review Board of ICSI. No Director or Key Managerial Personnel of the Company, or their relatives, is concerned or interested, financially or otherwise, in the Resolution No. 3 as contained in the Notice. Keeping in view the experience, expertise and knowledge, the Board considers that their appointment to conduct Secretarial Audit, would be rationale and of immense benefit to the Company. Accordingly, the Board recommends the Resolution No. 3 as an Ordinary Resolution, in relation to Secretarial Audit, for the approval of the Members of the Company

ITEM NO. 5 RE-APPOINTMENT OF MR. SANJEEV KUMAR JHA (DIN: 02840583) AS NON-EXECUTIVE AND INDEPENDENT DIFRECTOR

Mr. Sanjeev Kumar Jha (DIN: 02840583) is currently an Independent Director of the Company. **Mr. Sanjeev Kumar Jha (DIN: 02840583)** was appointed as an Independent Director of the Company by the Members of the Company for a period of 5 (five) consecutive years commencing from February 05, 2021 upto February 04, 2026 (both days inclusive) and is eligible for re-appointment for a second term on the Board of the Company. Based on the recommendation of the Nomination & Remuneration Committee ('NRC'), the Board of Directors at its meeting held on August 26, 2025, proposed the re-appointment of **Mr. Sanjeev Kumar Jha** as an Independent Director of the Company for a second term of 5 (five) consecutive years commencing from February 05, 2026 upto February 04, 2031 (both days inclusive), not liable to retire by rotation, for the approval of the Members by way of a Special Resolution. **Mr. Sanjeev Kumar Jha (DIN: 02840583)** holds B.COM (Hon), Diploma in Computer Sciences Degrees and Diploma in Hotel Management. He has over 23 years of rich experience in the fields of Marketing and Technical Expert in Digital Broadcasting Technology.

The Board is of the opinion that Mr. Sanjeev Kumar Jha continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his continued association would be of immense benefit to the Company.

The Company has received a declaration from Mr. Sanjeev Kumar Jha confirming that he continues to meet the criteria of independence as prescribed under Section 149(6) of the Act, read with the rules framed thereunder and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'). In terms of Regulation 25(8) of the SEBI Listing Regulations, Mr. Sanjeev Kumar Jha has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties and also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited and the National Stock Exchange of India Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Further, Mr. Sanjeev Kumar Jha has confirmed that he is not disqualified from being appointed as Director in terms of Section 164 of the Act and has given his consent to act as Director in terms of Section 152 of the Act, subject to re-appointment by the Members. Mr. Sanjeev Kumar Jha has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ('IICA').

The Board commends the Special Resolution set out in Item No. 5 of the accompanying Notice for approval of the Members.

None of the Directors or Key Managerial Personnel ('KMP') of the Company or their respective relatives, except Mr. Sanjeev Kumar Jha and his relatives, are concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the accompanying Notice.

Other details under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of Secretarial Standard on General Meetings (SS-2), in respect of the Directors seeking appointment.

Sr. no	Details of the events that needs to be provided	Particulars
1.	Reason for change viz. appointment, resignation, removal, death and otherwise	Board had appointed Mr. Sanjeev Kumar Jha (DIN: 02840583) as Director (Non- Executive Director designated as Independent Director) w.e.f., February 05, 2021.
2.	Nature of expertise in specific functional areas;	Marketing and Technical Expert in Digital Broadcasting Technology
3.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years; and	1. KDM BUSINESS NETWORK LIMITED U35200DL1999PLC097807 2. SHARPLINE BROADCAST LIMITED L22100DL1990PLC039464 3. VARUN MEDIA PRIVATE LIMITED U51100UP1994PTC016293 4. VENKATESHWAR PLANTTION PVT. LTD. U01403DL2006PTC149651
4.	Terms of appointment/Cessation	Mr. Sanjeev Kumar Jha (DIN: 02840583)
5.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner.	NIL

6.	Date of Re-Appointment	February 05, 2026.
7.	Brief Profile	Mr. Sanjeev Kumar Jha holds B.COM (Hon), Diploma in Computer Sciences Degrees and Diploma in Hotel Management. He has over 23 years of rich experience in the fields of Marketing and Technical Expert in Digital Broadcasting Technology
8.	Disclosure of relationships between Director	Mr. Sanjeev Kumar Jha is not related to any of the Promoters, Members of the Promoter Group, and Directors of the Company.
9.	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	With his diverse experience of more than 23 years of rich experience in the fields of Marketing and Technical Expert in Digital Broadcasting Technology, Mr. Sanjeev Kumar Jha possesses the necessary skills and professional background to contribute effectively to the Board's deliberations and decision-making process.

By Order of the Board of Directors

For Buy Right Impex Limited

SD/-

**Sonam Nandwani
Company Secretary**

Place: New Delhi

Date: 26.08.2024

DIRECTOR'S REPORT

To,

The Members of

Buy Right Impex Limited

Your Directors have pleasure in presenting the 42nd Annual Report, together with the Audited Financial Statements of the Company for the financial year ended on 31st March, 2025 in terms of the Companies Act, 2013 and the rules & regulations made there under along with Regulation 33 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

1. FINANCIAL PERFORMANCE

The Company financial performance for the financial year ended March 31, 2025:

(Amount in Lakhs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from Operations	105.00	178.42
Other Income	99.20	174.53
Total Income from Operations (net)	204.20	352.95
Less: Total Expenses	203.72	227.72
Profit/(Loss) before Tax	0.48	125.22
Less: Current Tax	0.17	3.33
Less: Tax expense earlier year	0.00	0.00
Less: Deferred Tax	0.00	0.00
Profit/(Loss) for the period	0.31	121.89

2. CHANGE IN THE NATURE OF BUSINESS

The Company is engaged in the business of content development of films, music, programs, news serial, documentary films and software development and to doing other work related to these activities and to carry on the business of manufactures dealers, Importers, exporters, commission agents.

There has been no change in the business of the Company during the financial year ended March 31, 2025.

3. COMPANY'S PERFORMANCE REVIEW

For the year ended 31st March, 2025, your Company has reported total revenue and net profit after taxation of Rs. 204.20/- (in Lakhs) and Rs. 0.31/- (in Lakhs) respectively. Last year total revenue was Rs. 352.95/- (in Lakhs) and incurred loss of Rs. 121.89/- (in Lakhs).

4. DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

4. TRANSFER TO GENERAL RESERVES

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under review.

5. CHANGE IN CAPITAL STRUCTURE

During the financial year under review, there has been no change in the capital structure of the Company.

6. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

As on March 31, 2025, the Company doesn't have any Subsidiary, Joint Venture and Associate Companies at the end of the year.

7. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

8. ANNUAL RETURN

In accordance with the Section 92(3) of Companies Act, 2013, the Annual Return of the Company in the prescribed format is available at [http:// www.buyrightimpex.in](http://www.buyrightimpex.in).

9. BOARD MEETINGS HELD DURING THE YEAR

During the year under review, the Board of Directors meet Eight (8) times and Independent Directors meet 1 (One) time as required under the Companies Act 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations). The maximum interval between any two meetings did not exceed 120 days. The details of the meetings are furnished in the Corporate Governance Report in Annexure A- forming part of this report.

10. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTOR

All Independent Directors have given declarations to the effect that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 read with Regulation 16 of SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015. In the opinion of the Board, Independent Directors fulfill the conditions specified in the Act, Rules made there under and Listing Regulations.

11. NOMINATION AND REMUNERATION POLICY

OBJECTIVES OF THE POLICY:

- a) To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-Executive) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.
- b) To determine remuneration based on the Company's size and financial position and trends and practices on remuneration prevailing in peer Companies.
- c) To carry out evaluation of the performance of Directors.
- d) To provide them reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- e) To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.

12. BOARD'S COMMITTEES

The Board of Directors of the Company constituted the following Committees:

- a) Audit Committee
- b) Nomination & Remuneration Committee
- c) Stakeholders Relationship Committee

The Committees' composition, charters and meetings held during the year and attendance there are given in the Corporate Governance Report as Annexure A forming part of this Annual Report.

13. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENT GIVEN DURING THE FINANCIAL YEAR

Pursuant to Section 186 of the Companies Act, 2013 read with Companies (Meeting of the Board and its Powers) Rules, 2014, disclosures relating to loans, advances and investments as on 31st March, 2025 are given in the Notes to the Financial Statement.

14. MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING FINANCIAL POSITION OF THE COMPANY FROM THE END OF FINANCIAL YEAR AND TILL THE DATE OF THIS REPORT.

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy-

efficient computers, processes and other office equipment. Constant efforts are made through regular/preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: **NIL**
- Capital investment on energy conservation equipment's: **NIL**

B. Foreign Exchange earnings and Outgo

Earnings	NIL
Outgo	NIL

16. CORPORATE SOCIAL RESPONSIBILITY

Even though the provisions of Companies Act, 2013 regarding Corporate Social Responsibility are not attracted to the Company yet the Company has been, over the years, pursuing as part of its corporate philosophy, an unwritten CSR policy voluntarily which goes much beyond mere philanthropic gestures and integrates interest, welfare and aspirations of the community with those of the company itself in an environment partnership for inclusive development.

17. SECRETARIAL STANDARDS

The Company has complied with the applicable provisions of Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

18. AUDIT COMMITTEE

The details pertaining to composition of the Audit Committee and terms of reference are included in the Corporate Governance Report, which forms part of this Report.

19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All arrangements/ transactions entered into by the Company with its related parties during the financial year 2024-25 were in the ordinary course of business and on an arm's length basis. During the year under review, the Company had taken shareholders' approval for all the arrangement/ transaction with related parties which could be considered material in accordance with the Company's Policy on Related Party Transactions, as amended, read with the Listing Regulations. As per the requirements of Indian Accounting Standards 24, details of all the transactions of the Company with its related parties have been disclosed in the financial statements forming part of this Annual Report.

A declaration in Form AOC-2, as required under sections 134(3)(h) read with 188(1) of the Act is enclosed as **Annexure- B** to this report. The Policy on the Related Party Transactions is available on the website of the Company.

20. REPORTING OF FRAUDS

There was no instance of fraud during the year under review, which required the Statutory Auditors to report to the Audit Committee and /or Board under Section 143(12) of the Act and Rules framed thereunder.

21. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors to the best of their knowledge and ability, confirm that:

- a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) They have 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 as at March 31, 2025 and of the profit of the Company for the year ended on that date.
- c) They have taken proper and sufficient care for the 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 fraud and other irregularities.
- d) The annual accounts are prepared on a going concern basis.
- e) They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory, and secretarial auditors and external consultant(s) and the reviews made by the Management and the relevant Board Committees including the Audit Committee, the Board is of the opinion that the Company's internal financial controls are adequate and operationally effective during the financial year 2024-25.

22. ANNUAL EVALUATION OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

The Board of Directors has carried out an annual evaluation of its own performance, its committees and individual Directors pursuant to the requirements of the Act and the Listing Regulations. Further, the Independent Directors, at their exclusive meeting held during the year reviewed the performance of the Board, its Chairman and Non-Executive Directors and other items as stipulated under the Listing Regulations.

Further that in terms of clause (p) of sub section (3) of Section 134 of the Companies Act, 2013 and as per the policy framed and approved by the Board of Directors of the Company, the annual evaluation of the Independent Directors, Board of Directors is annexed in **Annexure- C** that forms part of this Board Report.

D) POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION POLICY

The Company's Policy relating to appointment of Directors, payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013 are placed on the website of the Company.

The details of familiarization programme for Independent Directors with the Company are placed on the website of the Company.

23. SECRETARIAL AUDIT

Pursuant to provisions of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and amendments thereto, your Company engaged the services of **M/s V Kumar & Associates, Company Secretaries, New Delhi** to conduct the Secretarial Audit of the Company for the financial year ended March 31, 2025. The Secretarial Audit Report in **Form MR-3** is annexed in **Annexure – D**, forming part of this report.

In the ensuing AGM **M/s V Kumar & Associates, Company Secretaries, has been recommended to be appointed as** the Secretarial Auditor for the period of 5 consecutive year till the conclusion of 5 AGM to be held in the year 2030.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. covered under the Secretarial Audit. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

24. WHISTLE BLOWER POLICY/ VIGIL MECHANISM

Company encourages an open and transparent system of working and dealing amongst its stakeholders. **Buy Right Impex Limited** (formerly known as Buckingham Industries Limited) has adopted a 'Whistle Blower Policy' which encompasses a comprehensive framework of managing complaints of every stakeholder. It encourages its employees and various stakeholders to raise concerns about illegal / unethical behaviour observed in the Company, compromise / violation of Company's Code of Conduct or legal or regulatory provisions, corruption, misuse of office, actual or suspected fraud and other malpractices detrimental to the interest of the Company without any fear of reprisal, discrimination, harassment or victimization of any kind.

The policy also covers reporting of instances of leakage/ suspected leakage of unpublished price sensitive information which are in violation to SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct for Regulating, Monitoring and Reporting Trading by Designated Persons.

Complaints, if any, are received by the Ombudsman through a dedicated email ID or by way of letter addressed to the Ombudsman. In case the whistle blower wishes to raise a complaint directly to the members of the Audit Committee, and not through above mentioned normal channels, the complaint may be directly made to the Chairperson of the Audit Committee.

Details of whistle blower complaints received, if any, and the functioning of the whistle blower mechanism are reviewed periodically by the Audit Committee. No person has been denied access to the Chairperson of the Audit Committee. During the financial year 2024-25, no complaint was received under the Whistle Blower Policy of the Company. Details of whistle blower policy are available in the Corporate Governance Report that forms part of this Annual Report.

The Whistle Blower Policy is available on Company's website at [http:// www.buyrightimpex.in](http://www.buyrightimpex.in).

25. DIRECTORS / KEY MANAGERIAL PERSONNEL- APPOINTMENT, RE-APPOINTMENT & RESIGNATION / PROMOTER

I. APPOINTMENTS/RE-APPOINTMENTS & RESIGNATION

During the year under review, there is change in the board of Composition of the Company.

During this Financial Year, Mrs. Pooja Suri (DIN: 09115153) has resigned from the post of Director on 18th March, 2025.

During the Financial Year, the Board appointed Mr. Ankit Kakran (DIN: 10177754) as Non-Executive-Independent Director (Additional Directors) w.e.f. 18th March, 2025.

II. RETIRE BY ROTATION

In Accordance with the provision of section 152(6) of Companies Act, 2013, Mr. Ravi Birla (DIN: 10051907), will retire by rotation at the ensuing Annual General Meeting of the Company and being eligible, offer himself for re-appointment as Director. The board recommended his re- appointment.

III. KEY MANAGERIAL PERSONNEL

In terms of Section 203 of the Act, as on March 31, 2025, the Company has the following Key Managerial Personnel:

- a) Ms. Neha Aggarwal, Chief Financial Officer
- b) Ms. Sonam Nandwani, Company Secretary

26. BOARD AND ITS COMMITTEES

In compliance with the statutory requirements, the Company has formulated mandatory Committees viz. Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee.

During the year under review, all the recommendations made by the Committees of the Board, including the Audit Committee, were accepted by the Board.

The Board of Directors met Eight (8) times during the financial year ended March 31, 2025, i.e. on 08 (Eight) Board Meetings were held on 22.05.2024, 25.06.2024, 05.08.2024, 22.08.2024, 12.11.2024, 06.01.2025, 30.01.2025, 18.03.2025.

A detailed update on the Board, its composition, governance of committees including detailed charter, terms of reference of various Board Committees, number of Board and Committee meetings held during the financial year ended March 31, 2025 and attendance of the Directors at each meeting is provided in the Report on Corporate Governance, which forms part of the Annual Report.

COMMITTEES

A) AUDIT COMMITTEE

Pursuant to Section 177 of the Companies Act, 2013 read with Regulation 18 of the Listing Regulations, the Board of Directors has reconstituted the Audit Committee of the Board of Directors as under:

S.No	Name of the Member	Designation in the Committee
1.	Aarti; Non-Executive - Independent Director Chairperson	Chairperson
2.	Sanjeev Kumar Jha; Non-Executive - Independent Director	Member
3.	Ankit Kakran; Non-Executive-Independent Director**	Member

During the financial year under review, there have been no instances where the recommendations of the Audit Committee were not accepted by the Board.

B) NOMINATION AND REMUNERATION COMMITTEE

Pursuant to Section 178 of the Companies Act, 2013, read with Regulation 19 of the Listing Regulations, the Board of Directors has reconstituted the Nomination and Remuneration Committee of the Board of Directors as under:

S.No	Name of the Member	Designation in the Committee
1.	Aarti; Non-Executive - Independent Director Chairperson	Chairperson
2.	Sanjeev Kumar Jha; Non-Executive - Independent Director	Member
3.	Ankit Kakran; Non-Executive-Independent Director**	Member

C) STAKEHOLDERS' RELATIONSHIP COMMITTEE

Pursuant to Section 178 of the Companies Act, 2013 read with Regulation 20 of the Listing Regulations, the Board of Directors has reconstituted the Stakeholders' Relationship Committee of the Board of Directors as under:

S.No	Name of the Member	Designation in the Committee
1.	Aarti; Non-Executive - Independent Director Chairperson	Chairperson
2.	Sanjeev Kumar Jha; Non-Executive - Independent Director	Member
3.	Ankit Kakran; Non-Executive-Independent Director**	Member

27. CORPORATE GOVERNANCE

As required under Regulation 34 (3) read with Schedule V (C) of the Listing Regulations a report on Corporate Governance is given in **Annexure – A** forming part of this report.

28. MANAGEMENT DISCUSSION & ANALYSIS REPORT

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the Management Discussion and Analysis Report is presented in a separate section forming part of this Annual Report as "**Annexure-E**".

29. DEPOSITS

During the year under review, your Company did not accept any deposit within the meaning of the provisions of Chapter V – Acceptance of Deposits by Companies read with the Companies (Acceptance of Deposits) Rules, 2014.

30. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There has been no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. All orders received by the Company during the year are of routine in nature which has no significant / material impact.

31. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Management continuously reviews the internal control systems and procedures for the efficient conduct of the Company's business. The Company adheres to the prescribed guidelines with respect to the transactions, financial reporting and ensures that all its assets are safeguarded and protected against losses. The Internal Auditor of the Company conducts the audit on regular basis and the Audit Committee periodically reviews internal audit reports and effectiveness of internal control systems.

Apart from the above, the Company in consultations with the external and independent consultants adopted a policy for development and implementation of risk management for the company including identification of elements of risk, if any, that may threaten the existence of the Company and a mechanism to mitigate the same.

32. DISCLOSURE AS PER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed towards promoting the work environment that ensures every employee is treated with dignity and respect and afforded equitable treatment irrespective of their gender, race, social class, caste, creed, religion, place of origin, sexual orientation, disability or economic status. Pursuant to the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has adopted a Policy on prevention of sexual harassment at workplace ('POSH Policy'). Periodic sessions were also conducted to apprise employees, Internal Complaint Committee and build awareness on the subject matter. Our key focus is to create a safe, respectful and inclusive workplace which fosters professional growth for each employee.

The following is a summary of sexual harassment complaints received and disposed off during the year.

- No. of complaints received – NIL
- No. cases has been pending - NIL
- No. of complaints disposed off - NIL

33. DETAILS OF MATERNITY BENEFIT TO BE PROVIDED BY THE COMPANY IN THE DIRECTORS' REPORT FOR THE YEAR 2024-2025 UNDER THE MATERNITY BENEFIT ACT, 1961

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act,

including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable.

The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

34. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code.

35. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/UNCLAIMED SUSPENSE ACCOUNT

During the year under review, no shares were held in Demat suspense account or unclaimed suspense account of the Company.

36. AUDITORS AND AUDITORS' REPORT:

a) Statutory Auditors

M/s BAS & CO LLP, Chartered Accountants, (Firm Registration Number 323347E/E300008), were appointed as the Statutory Auditors of the Company, for a period of five years, at the 39th AGM of the Company to hold office till the conclusion of the 44th AGM.

The Auditors have confirmed that they are eligible for re-appointment and have confirmed that they are not disqualified under any provision of Section 141(3) of the Companies Act, 2013 and also their engagement with the company is within the prescribed limits under section 141 (3)(g) of Companies Act, 2013.

The Auditors have issued a modified opinion on the financial statements of the Company for the financial year ended March 31, 2025. The said Report of the Auditors is self-explanatory and therefore does not require further comments and explanations. The Auditors' Report for the financial year ended March 31, 2025 on the financial statements of the Company forms part of this Annual Report.

b) Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with corresponding Rules framed thereunder, M/s V Kumar & Associates, Practicing Company Secretaries, were appointed as the Secretarial Auditor of the Company to carry out the secretarial audit for the financial year ending March 31, 2025.

In terms of Section 204 of the Companies Act, 2013, a Secretarial Audit Report given by the Secretarial Auditor in Form No. MR-3 is annexed with this Report as **Annexure – D**

c) Internal Auditors

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with corresponding Rules framed thereunder M/s A D Goyal & Associates, Chartered Accountants, FRN: 0031058N, is the Internal

Auditor of the Company for financial year 2024-2025 and hereby in the Board meeting held on 25th August further appointed for financial year 2025-26.

37. DISCLOSURE UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the financial year under review, there was no application made by the Company of any proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016.

38. HUMAN RESOURCES & EMPLOYEES RELATIONS

The detail of Human resources has been provided in the Management Discussion and Analysis Report forming part of this Annual Report.

The relationships with employees have been cordial and operations at the factory uninterrupted. Measures for safety of employees, welfare and development continue to receive top priorities.

39. DISCLOSURE REQUIREMENTS

- a. Corporate Governance Report and the Management Discussion and Analysis are attached, which forms part of this Report.
- b. The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

40. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.
4. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with status at the end of the financial year: NA
5. Details of difference between the amount of valuation done at the time of one time settlement and valuation done while taking loan from the Banks or Financial Institutions along with reasons thereof: NA

41. EVENT OCCURRED AFTER BALANCE SHEET DATE

No major events have occurred after the date of balance sheet of the Company for the year ended on March 31, 2025.

42. ACKNOWLEDGMENT:

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The Board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

**For and on behalf of
Board of Directors of Buy Right Impex Limited**

**Sd/-
Sanjeev Kumar Jha
Director
DIN: 02840583**

**Sd/-
Ravi Birla
Whole Time Director
DIN: 10051907**

**Dated: 26.08.2025
Place: New Delhi**

CORPORATE GOVERNANCE REPORT

REPORT ON CORPORATE GOVERNANCE

Corporate Governance is the set of best practices. Corporate governance refers to the set of systems, principles and processes by which a Company is governed. They provide the guidelines as to how the Company can be directed or controlled such that it can fulfill its goals and objectives in a manner that adds to the value of the Company and is also beneficial for all stakeholders in the long term. Stakeholders in this case would include everyone ranging from the Board of Directors, management and shareholders to customers, employees and society. The Corporate Governance is a key element in enhancing investor confidence, promoting competitiveness and ultimately improving economic growth.

The aim of "Good Corporate Governance" is to ensure commitment of the Board in managing the Company in a transparent manner for maximizing long-term value of the Company for its shareholders and protection of the rights of the shareholders and your Board of Directors are putting their best efforts to fulfill its commitment towards good Corporate Governance.

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

Corporate Governance philosophy stems from our belief that corporate governance is a key element in improving efficiency and growth as well as enhancing investor confidence. The Corporate Governance philosophy is scripted as:

"As a good corporate citizen, the Company is committed to sound corporate practices based on conscience, openness, fairness, professionalism and accountability in building confidence of its various stakeholders in it thereby paving the way for its long-term success."

The Company's philosophy of Corporate Governance is to strengthen the investor's trust and ensures a long-term partnership that helps in achieving Company's objectives, meeting its obligations towards stakeholders, and is guided by a strong emphasis on transparency, Accountability, and integrity and environment responsibility.

Our Company's framework is designed to enable the Board to provide strategic guidelines for the Company the effective over-sight of management. The respective roles and responsibilities of Board Members and Senior Executives are clearly defined to facilitate accountability to Company as well as its shareholders. This ensures a balance of authority so that no single individual has unfettered powers.

Our Company has taken adequate steps to form various Committees at the Board level to focus attention on crucial issues before placing the same before the Board for consideration. These include 'Audit Committee' and 'Shareholders/Investors Grievance Committee' Independent Directors are appointed not merely to fulfill the listing requirement but for their diverse skills, experience and external objectivity that they bring to effectively perform their role to provide strategic direction and guidance and provide constructive support to management by asking the right questions and generating quality debates and discussions on major decisions.

The Company is in compliance with all the requirements of the corporate governance code as enshrined in SEBI (LODR) Regulations, 2015.

MANDATORY REQUIREMENTS

A. BOARD OF DIRECTORS

In keeping with the commitment of the management for the principle of integrity and transparency in business operations for good corporate governance, the Company's policy is to have an appropriate blend of executive and independent directors to maintain the independence of the Board, and to separate the Board functions of governance and management.

(i) CATEGORY AND COMPOSITION

In compliance with the Listing Agreement, the Company has a balanced mix of executive, non-executive and Independent Directors. As on date of this report, the Board of Directors consists of 4 (Four) Directors: out of which 1 (One) is Executive Director and Three (3) are Non-Executive and Independent Directors.

The composition of Board during the year is as follows:

Name of the Director	Designation	DIN	Change during the year	
			Appointment	Resignation
Ravi Birla	Executive Director	10051907		
Sanjeev Kumar Jha	Non-Executive-Independent Director	02840583		
Aarti	Non-Executive-Independent Director	10125401		
Ankit Kakran**	Non-Executive-Independent Director	10177754	18/03/2025	
Pooja Suri*	Non-Executive-Independent Director	09115153		18/03/2025

(ii) BOARD MEETING

The Board Meeting is held in every quarter to review the financial results and discuss other issues. Besides the quarter, Board Meetings are also held whenever required. To conduct a Board Meeting the Directors are informed by giving a Notice in advance and the agenda of Board Meeting is also dispatched with the Notice. The members of Board discussed each agenda in the meeting and take decision after having a proper discussion and obtaining views of all members. The Board members are free to give their suggestions on any agenda item and can also submit their view for improving the performance of Company.

During the 12 months period ended 31st March, 2025, 08 (Eight) Board Meetings were held on 22.05.2024, 25.06.2024, 05.08.2024, 22.08.2024, 12.11.2024, 06.01.2025, 30.01.2025, 18.03.2025.

Details of attendance of each Director at various meetings of the Company is as follows:

Name of the Director	Designation	Category	No. of Board Meetings Attended	Last AGM attended	No. of Directorship in other Public Companies	No. of Committee positions held in other Public Companies
Ravi Birla	Whole-Time Director	Executive Director	08	Yes	-	-
Sanjeev Kumar Jha	Director	Non-Executive-Independent Director	08	Yes	02	0
Pooja Suri*	Director	Non-Executive-Independent Director	07	Yes	0	0
Aarti	Director	Non-Executive-Independent Director	08	Yes	-	-
Ankit Kakran**	Director	Non-Executive-Independent Director	-	No	01	03

(iii) DETAILS OF EQUITY SHARES OF THE COMPANY HELD BY THE DIRECTORS AS ON MARCH 31, 2025 ARE GIVEN BELOW:

Name of the Director	Category	Number of Equity Shares
Ravi Birla	Executive Director	NIL
Sanjeev Kumar Jha	Non-Executive-Independent Director	44000

Ankit Kakran	Non-Executive-Independent Director	NIL
Aarti	Non-Executive-Independent Director	NIL

(iv) The details of the familiarization programme of the Independent Directors are available on the Website of the Company (buyrightimpex.in).

B. COMMITTEE OF DIRECTORS

I. AUDIT COMMITTEE:

An Audit committee is a key element in Corporate Governance process of any Company. The emergence of corporate governance, which refers to the establishment of a structural framework or reforming the existing framework to ensure the working of the Company to best serve the interest of all stakeholders, is a vital concept which has become indispensable in the present capital market state of affairs so as to safeguard the interest of stakeholders.

BROAD TERMS OF REFERENCE

The composition of Audit Committee meets the requirements of Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The terms of the reference of Audit Committee are broadly as under:

- Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements and auditors' report thereon before submission to the board for approval, with particular reference to:
 - Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Act.
 - Changes, if any, in accounting policies and practices and reasons for the same.
 - Major accounting entries involving estimates based on the exercise of judgment by management.
 - Significant adjustments made in the financial statements arising out of audit findings.

- Compliance with listing and other legal requirements relating to financial statements.
 - Disclosure of any related party transactions.
 - Qualifications in the draft audit report.
-
- Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
 - Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
 - Review and monitor the auditors' independence and performance, and effectiveness of audit process;
 - Approval or any subsequent modification of transactions of the Company with related parties;
 - Scrutiny of inter-corporate loans and investments;
 - Examination of the financial statement and the auditors' report thereon;
 - Valuation of undertakings or assets of the company, wherever it is necessary;
 - Evaluation of internal financial controls and risk management systems;
 - Establish a vigil mechanism for directors and employees to report genuine concerns in such manner as may be prescribed;
 - Reviewing, with the management, performance of statutory and internal auditors and adequacy of the internal control systems.
 - Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
 - Discussion with internal auditor's any significant findings and follow up thereon.
 - Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
 - Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern.
 - To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
 - To review the functioning of the Whistle Blower mechanism, in case the same is existing.
 - Mandatory reviews the following information:

- i. Management discussion and analysis of financial condition and results of operations;
- ii. Statement of significant related party transactions (as defined by the audit committee), submitted by management;
- iii. Management letters / letters of internal control weaknesses issued by the statutory auditors;
- iv. Internal audit reports relating to internal control weaknesses; and
- v. The appointment, removal and terms of remuneration of the Chief internal auditor.

THE COMPOSITION OF THE AUDIT COMMITTEE AND THE DETAILS OF MEETINGS ATTENDED BY ITS MEMBERS ARE GIVEN BELOW:

Name	Category	No. of meetings attended during the year
Aarti (Chairman)	Non-Executive-Independent Director	5
Sanjeev Kumar Jha	Non-Executive-Independent Director	5
Pooja Suri*	Non-Executive-Independent Director	5
Ankit Kakran**	Non-Executive-Independent Director	--

During the year under review, the Committee met Five times on 22.05.2024, 05.08.2024, 22.08.2024, 12.11.2024 and 30.01.2025. The gap between two meetings did not exceed one hundred twenty days. The necessary quorum was present for all the meetings.

II. SHAREHOLDERS'/INVESTORS' GRIEVANCE COMMITTEE:

The stakeholders' relationship committee is constituted in line with the provisions of Regulation 20 of SEBI Listing Regulation.

The broad terms of reference of the stakeholders' relationship committee are as under:

- Consider and resolve the grievances of security holders of the Company including redressal of investor complaints such as transfer or credit of securities, non-receipt of dividend / notice / annual reports, etc. and all other securities holders' related matters.
- Consider and approve issue of share certificates (including issue of renewed or duplicate share certificates), transfer and transmission of securities, etc.

THE COMPOSITION OF THE STAKEHOLDERS' RELATIONSHIP COMMITTEE AND THE DETAILS

OF MEETINGS ATTENDED BY ITS MEMBERS ARE GIVEN BELOW:

Name	Category	No. of meetings attended during the year
Aarti (Chairman)	Non-Executive-Independent Director	1
Sanjeev Kumar Jha	Non-Executive-Independent Director	1
Pooja Suri*	Non-Executive-Independent Director	1
Ankit Kakran**	Non-Executive-Independent Director	--

During the year under review, the Committee met once times on 22.05.2024

NAME, DESIGNATION AND ADDRESS OF COMPLIANCE OFFICER:

Ms. Sonam Nandwani

Company Secretary & Compliance Officer

409, Model Town, Panipat, Haryana-132103

STATUS FOR SHAREHOLDERS' COMPLAINTS FOR THE PERIOD 01.04.2024 TO 31.03.2025.

During the Financial Year 2024-25, no any complaints were filed from any shareholders and not any complaint is pending, all are nil status.

THE ROLES AND RESPONSIBILITIES OF SHAREHOLDERS/ INVESTORS GRIEVANCES COMMITTEE ARE AS FOLLOWS:

- To monitor the process of expeditious transfer of shares or debentures.'
- To monitor and review the shareholders complaints related to transfer of shares, non-receipt of Balance Sheet, non-receipt of declared dividend etc.
- To monitor and review from time to time the systems/ procedures relating to processing of transfer of shares, dematerialization/ re-materialization of share certificates, re-issued of share certificates against split, cancellation, consolidation and lost share certificates etc.
- To investigate any activity and seek information from any employee of the Company, in discharging its duties.
- To obtain outside legal or professional services, if consider necessary.

- To fix the record date for the purposes as required under the Companies act and/or listing agreement.
- To consider and approve issue of duplicate share certificate in lieu of those reported lost, misplaced, torn, mutilated etc.
- Any other powers which are specifically delegated by the Board from time to time.

III. NOMINATION AND REMUNERATION COMMITTEE

The Board constituted a Nomination and Remuneration Committee on pursuant to Regulation 19 of SEBI Listing Regulations. The role, term of reference, authority and powers of the Nomination and Remuneration Committee are in conformity with the requirements of the Companies Act, 2013 and listing regulations.

THE BROAD TERMS OF REFERENCE OF THE NOMINATION AND REMUNERATION COMMITTEE ARE AS UNDER:

- Recommend to the Board the setup and composition of the Board and its committees, including the “formulation of the criteria for determining qualifications, positive attributes and independence of a director.” The committee will consider periodically reviewing the composition of the Board with the objective of achieving an optimum balance of size, skills, independence, knowledge, age, gender and experience.
- Recommend to the Board the appointment or reappointment of directors.
- Devise a policy on Board diversity.
- Recommend to the Board appointment of Key Managerial Personnel (“KMP” as defined by the Act) and executive team members of the Company (as defined by this Committee).
- Carry out evaluation of every director’s performance and support the Board and Independent Directors in evaluation of the performance of the Board, its committees and individual directors. This shall include “Formulation of criteria for evaluation of Independent Directors and the Board”. Additionally, the Committee may also oversee the performance review process of the KMP and executive team of the Company.
- Recommend to the Board the Remuneration Policy for directors, executive team or Key Managerial Personnel as well as the rest of the employees.
- On an annual basis, recommend to the Board the remuneration payable to the directors and oversee the remuneration to executive team or Key Managerial Personnel of the Company.
- Oversee familiarization programmes for directors.
- Oversee the Human Resource philosophy, Human Resource and People strategy and Human Resource practices including those for leadership development, rewards and recognition, talent management and succession planning (specifically for the Board, Key Managerial Personnel and executive team).
- Provide guidelines for remuneration of directors on material subsidiaries.
- Recommend to the Board on voting pattern for appointment and remuneration of directors on the Boards of its material subsidiary companies.

- Performing such other duties and responsibilities as may be consistent with the provisions of the committee charter.

THE COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE AND THE DETAILS OF MEETINGS ATTENDED BY ITS MEMBERS ARE GIVEN BELOW:

Name	Category	No. of meetings attended during the year
Aarti (Chairman)	Non-Executive-Independent Director	2
Sanjeev Kumar Jha	Non-Executive-Independent Director	2
Pooja Suri*	Non-Executive-Independent Director	1
Ankit Kakran**	Non-Executive-Independent Director	--

During the year under review, the Committee met two times on 17.09.2024 and 18.03.2025.

PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for independent directors are determined by the Nomination and Remuneration committee. An indicative list of factors that may be evaluated include participation and contribution by a director, commitment, effective deployment of knowledge and expertise, effective management of relationship with stakeholders, integrity and maintenance of confidentiality and independence of behavior and judgment.

NOMINATION AND REMUNERATION POLICY

This Nomination and Remuneration Policy is being formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

Definitions

“Remuneration” means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961;

“Key Managerial Personnel” means:

(i) Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole-time Director;

- (ii) Chief Financial Officer;
- (iii) Company Secretary; and
- (iv) such other officer as may be prescribed.

“Senior Managerial Personnel” means the personnel of the company who are members of its core management team excluding Board of Directors. Normally, this would comprise all members of management of rank equivalent to General Manager and above, including all functional heads.

Objective

The objective of the policy is to ensure that

- the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
- relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

Role of the Committee:

The role of the NRC will be the following:

- To formulate criteria for determining qualifications, positive attributes and independence of a Director.
- To formulate criteria for evaluation of Independent Directors and the Board.
- To identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down in this policy.
- To carry out evaluation of Director’s performance.
- To recommend to the Board the appointment and removal of Directors and Senior Management.
- To recommend to the Board policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.
- To devise a policy on Board diversity, composition, size.
- Succession planning for replacing Key Executives and overseeing.
- To carry out any other function as is mandated by the Board from time to time and/ or enforced by any statutory notification, amendment or modification, as may be applicable.
- To perform such other functions as may be necessary or appropriate for the performance of its duties.

Appointment and Removal of Director, Key Managerial Personnel and Senior Management

(a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend his/her appointment, as per Company's requirements.

(b) A person should possess adequate qualification, expertise and experience w.r.t. the position for which his/her appointment is considered. The Committee has authority to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the position.

(c) The Company shall not appoint or continue the employment of any person as its Managing Director, Whole-time Director or Manager who has attained the age of seventy years.

Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution.

Term/Tenure

a) Managing Director/Whole-time Director:

The Company shall appoint or re-appoint any person as its Managing Director, Whole time Director or Manager for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director:

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiration of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

Evaluation

The Committee shall carry out evaluation of performance of Director, KMP and Senior Management Personnel yearly or at such intervals as may be considered necessary.

Removal

The Committee may recommend with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and in compliance of the Companies Act, 2013, rules and regulations made there under and the policy of the Company.

Retirement

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company in compliance with the provisions of the Act.

Policy for Remuneration To Directors/KMP/Senior Management Personnel

(1) Remuneration to Managing Director/ Whole-time Directors:

(a) The Remuneration/ Commission etc. to be paid to Managing Director/ Whole-time Directors/ Manager etc. shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.

(b) The Nomination and Remuneration Committee shall make such recommendations to the Board of Directors, as it may consider appropriate with regard to remuneration to Managing Director/ Whole-time Directors.

(2) Remuneration to Non- Executive/ Independent Directors:

(a) The Non-Executive / Independent Directors may receive sitting fees and such other remuneration as permissible under the provisions of Companies Act, 2013. The amount of sitting fees shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

(b) All the remuneration of the Non- Executive/ Independent Directors (excluding remuneration for attending meetings as prescribed under Section 197 (5) of the Companies Act, 2013) shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made there under or any other enactment for the time being in force. The amount of such remuneration shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors or shareholders, as the case may be.

(c) An Independent Director shall not be eligible to get Stock Options and also shall not be eligible to participate in any share based payment schemes of the Company.

(d) Any remuneration paid to Non- Executive /Independent Directors for services rendered which are of professional in nature shall not be considered as part of the remuneration for the purposes of clause (b) above if the following conditions are satisfied:

i) The Services are rendered by such Director in his capacity as the professional; and

ii) In the opinion of the Committee, the director possesses the requisite qualification for the practice of that profession.

(3) Remuneration to Key Managerial Personnel and Senior Management:

(a) The remuneration to Key Managerial Personnel and Senior Management shall consist of fixed pay and incentive pay, in compliance with the provisions of the Companies Act, 2013.

(b) The Fixed pay shall include monthly remuneration, employer's contribution to Provident Fund, contribution to pension fund, pension schemes, etc. as decided from time to time.

(c) The Incentive pay shall be decided based on the balance between performance of the Company and performance of the Key Managerial Personnel and Senior Management, to be decided annually or at such intervals as may be considered appropriate.

Implementation

The Committee may issue guidelines, procedures, formats, reporting mechanism and manuals in supplement and for better implementation of this policy as considered appropriate. The Committee may delegate any of its powers to one or more of its members.

The details of the Remuneration to Executive Director for the year ended March 31, 2025:

Executive Director Amounts (in Lakhs)

Name	Salary
Mr. Ravi Birla	4.85

C. GENERAL BODY MEETING

(i) LOCATION AND TIME FOR THE LAST 3 AGMS WERE AS FOLLOWS:-

Particulars	FY 2023-24	FY 2022-23	FY 2021-22
Date and Time	17 th September, 2024 at 01:00 P.M.	07 th August, 2023 at 12:00 P.M.	25 th August, 2022 at 12:00 P.M.
Venue	via Video Conferencing /Other Audio-Visual Mode	38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Delhi- 110055	38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Delhi- 110055
Special Resolution	No	Yes	Yes

(ii) DETAILS OF SPECIAL RESOLUTION PASSED THROUGH POSTAL BALLOT, THE PERSONS WHO CONDUCTED THE POSTAL BALLOT EXERCISE AND DETAILS OF THE VOTING PATTERN.

During the year under review, no special resolution has been passed through the exercise of postal ballot.

(iii) DETAILS OF SPECIAL RESOLUTION PROPOSED TO BE CONDUCTED THROUGH POSTAL BALLOT:

No special resolution is proposed to be conducted through postal ballot at the AGM to be held on September 23, 2025.

(iv) DETAILS OF EXTRA ORDINARY GENERAL MEETING CONDUCTED DURING THE YEAR UNDER REVIEW

During the year under review, no Extra Ordinary General Meeting conducted during the year under review.

D. MEANS OF COMMUNICATIONS

The quarterly, half-yearly and annual results of the Company are generally published in newspapers in India which include “The Financial Express” (English) and “Jansatta” (Hindi).

The results are also displayed on the Company’s website “www.buyrightimpex.in”.

E. OTHER DISCLOSURES

(i) RELATED PARTY TRANSACTIONS

The Board of Directors receives from time-to-time disclosures relating to financial and commercial transactions from key managerial personnel of the Company where they and /or their relatives have personal interest. There are no materially significant related party transactions, which have potential conflict with the interest of the Company at large.

The board has approved a policy for related party transactions which has been uploaded on the Company’s website at the following link- www.buyrightimpex.in.

(ii) DETAILS OF NON- COMPLIANCES BY THE COMPANY

There were no instances of non-compliance, penalties, strictures imposed on the Company by the Stock Exchanges, SEBI or any statutory authority, on any matter related to capital markets.

(iii) The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism as defined under Regulation 22 of SEBI Listing Regulations and the Companies Act 2013 for directors and employees to report concerns about unethical behavior. No person has been denied access to the Chairman of the audit committee. The said policy has been also put up on the website of the Company at the following link- www.buyrightimpex.in.

(iv) MATERIAL SUBSIDIARY COMPANIES:

The Company does not have any material subsidiary companies.

(v) RECONCILIATION OF SHARE CAPITAL AUDIT:

A qualified practicing Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited (“NSDL”) and the Central Depository Services (India) Limited (“CDSL”) and the total issued and listed equity share capital. The audit report confirms that the total issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

(vi) CODE OF CONDUCT:

The Board of the Company has laid down Code of Conduct for all the Board members of the Company and Senior Management as well and the same has been posted on the website of the Company. Annual Compliance Report for the year ended 31st March, 2025 has been received from all the Board members and senior management of the Company regarding the compliance of all the provisions of Code of Conduct. Declaration regarding compliance by Board members and senior management personnel with the Company's Code of Conduct is hereby attached as annexure to this report.

(vii) RISK MANAGEMENT

The Company has in place a Risk Management policy, which lays down a robust and dynamic process for identification and mitigation of risks. This policy has been adopted by the Audit Committee as well as the Board of Directors of the Company. The Audit Committee reviews the risk management and mitigation plan from time to time.

(viii) STATUTORY DISCLOSURES

No transactions of material nature have been entered into by the Company with any of the promoters, Directors, their related companies, firms, subsidiaries or relatives etc. that may have a potential conflict with interest of the Company. The Company has not been penalized, nor have any restrictions been passed by the Stock Exchanges.

F. GENERAL SHAREHOLDER INFORMATION

(i) ANNUAL GENERAL MEETING FOR F.Y. 2024-2025

Date: 23rd September, 2025

Time: 03:00 P.M

Venue: via Video Conferencing /Other Audio-Visual Mode

(ii) FINANCIAL CALENDAR (TENTATIVE)

FINANCIAL YEAR: 1st April, 2024 to 31st March, 2025

AGM IN: 23rd September, 2025

(iii) DATE OF BOOK CLOSURE:

The Book Closure date is 13th September, 2025 to 22nd September, 2025.

(iv) LISTING ON STOCK EXCHANGES

METROPOLITAN STOCK EXCHANGE OF INDIA LIMITED

205 (A), 2nd Floor, Piramal Agastya Corporate Park,

Kamali Junction, LBS Road,

Kurla (West), Mumbai – 400070

THE CALCUTTA STOCK EXCHANGE LIMITED

7, Lyons Range, Dalhousie, Kolkata-700001

(v) STOCK CODES/SYMBOL:

BUYRIGHT (MSEI)

Listing Fees as applicable have been paid for F.Y. 2024-25.

(vi) CORPORATE IDENTIFICATION NUMBER:

L22100DL1983PLC314401

(vii) REGISTRARS AND TRANSFER AGENTS:

M/s Skyline Financial Services Private Limited

D-153A, 1st Floor, Okhla Industrial Area,

Phase-I, New Delhi-110020

Contact No.: +91-22-49721245

(viii) PLACES FOR ACCEPTANCE OF DOCUMENTS:

M/s Skyline Financial Services Private Limited

D-153A, 1s Floor, Okhla Industrial Area,

Phase-I, New Delhi-110020

(ix) SHARE TRANSFER SYSTEM:

In order to expedite the process of shares transfers, the Board has appointed Skyline Financial Services Private Limited as Share Transfer Agent and registrar of the Company. The transfer agent will generally attend to the transfer formalities once in a fortnight and operate subject to the overall supervision of the Shareholders/ Investors Grievances Committee.

In compliance with the Listing Guidelines, every six months, the Share Transfer System is audited by Company Secretary in Practice and a certificate to that effect is issued by them.

G. SHAREHOLDING AS ON MARCH 31, 2025:

(a) DISTRIBUTION OF SHAREHOLDING AS ON MARCH 31, 2025:

Share or Debenture holding Nominal Value	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount	% to Total Amount
(Rs.)			(Rs.)	
1	2	3	4	5
Up To 5,000	277	51.39	533500	0.33
5001 To 10,000	183	33.95	1006500	0.61
10001 To 20,000	0	0.00	0	0.00
20001 To 30,000	7	1.30	154000	0.09
30001 To 40,000	0	0.00	0	0.00
40001 To 50,000	0	0.00	0	0.00
50001 To 1,00,000	0	0.00	0	0.00

More than 1,00,000	72	13.36	162412250	98.97
Total	539	100	164106250	100

(b) CATEGORIES OF EQUITY SHAREHOLDERS AS ON MARCH 31, 2025:

Category	Total no. of shares	Percentage
Promoter		
a) Indian	792000	4.83
b) Foreign	0	0.00
Public		
a) Institutional Shareholding	0	0.00
b) General Public	15618625	95.17
Total	16410625	100

(c) TOP TEN EQUITY SHAREHOLDERS OF THE COMPANY AS ON MARCH 31, 2025:

Sr. No	Name of Shareholders	Number of Shares held	% of holding
1.	Sharpline Network Private Limited	2475000	15.08
2.	KDM Business Network Limited	1740000	10.60
3.	Padma Gupta	886875	5.40
4.	Subodh Kumar Nath	859375	5.24
5.	Maya Nath	859375	5.24
6.	Shilpa Gupta	825000	5.03
7.	Gaurav Gupta	715000	4.36
8.	Shreya Gupta	715000	4.36
9.	Mukesh Kumar Gupta	715000	4.36
10.	Ashok Kumar Singhal	575000	3.50

H. DEMATERIALISATION OF SHARES AND LIQUIDITY

The Company shares are traded in dematerialized form and have to be delivered in the dematerialized form to the stock exchange. To enable that shareholders have an easy access to the Demat system, the Company has executed agreements with both Depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). The Company has appointed M/s Skyline Financial Services Private Limited, Registrar for the purpose of electronic connectivity as well as for physical mode of transfer of shares.

ISIN for Demat: INE157T01010

I. ADDRESS FOR CORRESPONDENCE

Buy Right Impex Limited

38, Ground Floor, Rani Jhansi Road,

Motia Khan, Paharganj, Delhi- 110055

Email ID: buckingham1983@yahoo.com

Website: www.buyrightimpex.in

Phone: 0120-4039976

*On 18/03/2025, Mrs. Pooja Suri resigned from the Board of the Company and consequently, she was no longer the member of the committee with effect from the same date.

**Mr. Ankit Kakran was appointed on the Board of the company on 18/03/2025 and he was made the member of such committee with effect from the same date.

**By Order of the Board
For Buy Right Impex Limited**

**Sd/-
Sanjeev Kumar Jha
Director
DIN: 02840583**

**Sd/-
Ravi Birla
Whole Time Director
DIN: 10051907**

Annexure-B**FORM NO. AOC -2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

- **Details of contracts or arrangements or transactions not at arm's length basis.**

Name (s) of the related party & nature of relationship	Nature of contract s/arrangements /transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transaction including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances , if any	Date on which the special resolution was passed in General meeting as required under first proviso to section 188
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

- **Details of contracts or arrangements or transactions at Arm's length basis.**

Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date (s) of approval by the Board, if any	Amount paid as advances, if any
Sanjeev Kumar Jha (Director)	Director Remuneration	During the F.Y. 2024-25.	NA	22/05/2025	NIL

Ravi Birla (Director)	Director Remuneration	During the F.Y. 2024-25.	NA	22/05/2025	NIL
Sonam Nandwani (Company Secretary)	Salary	During the F.Y. 2024-25.	NA	22/05/2025	NIL
Aarti (Director)	Director Remuneration	During the F.Y. 2024-25	NA	22/05/2025	NIL
Pooja Suri (Director)	Director Remuneration	During the F.Y. 2024-25	NA	22/05/2025	NIL

**For and on behalf of
Board of Directors of Buy Right Impex Limited**

**Sd/-
Sanjeev Kumar Jha
Director
DIN: 02840583**

**Sd/-
Ravi Birla
Whole Time Director
DIN: 10051907**

BOARD EVALUATION

As per the Schedule IV of the Companies Act, 2013, your company has framed a code of conduct for Independent Director and Board and Senior Management of the Company duly approved by the Board. The Code of Conduct framed by the Board contained the criteria of Performance Evaluation of the Independent Directors and as per the format decided by the Board from time to time.

On the basis of the report of performance evaluation, it shall be determined whether to extend or continue the term of appointment of the Independent Director, performance of Board and its committees.

Parameters of reviewing the performance of the Independent Directors are like whether

- a) Director comes well prepared and informed for the Board/Committee Meeting(s)?
- b) Director demonstrated a willingness to devote time and effort to understand the Company and its business and a readiness to participate in events outside the meeting room, such as site visits?
- c) Director has ability to remain focused at a governance level in Board/Committee meetings?
- d) Director upholds ethical standards of integrity and probity?
- e) Director exercises objective independent judgment in the best interest of Company?
- f) Director helps in bringing independent judgment during board deliberations on strategy, performance, risk management etc.?
- g) Director maintains high level of confidentiality?

Parameters of reviewing the performance of the Board Committee are like whether

- a) The Committees of the Board are appropriately constituted?
- b) The terms of reference for the committee are appropriate with clear defined roles and responsibilities?
- c) Committee meetings are conducted in a manner that encourages open communication and meaningful participation of its members?
- d) Committee makes periodically reporting to the Board along with its suggestions and recommendations?
- e) The amount of responsibility delegated by the Board to each of the committees is appropriate?
- f) The performance of each of the committees is assessed annually against the set goals of the committee?
- g) The reporting by each of the committees to the Board is sufficient?

Parameters of reviewing the performance of the Board are like whether

- a) The Board has appropriate expertise and experience to meet the best interest of the Company?
- b) The board has appropriate combination of industry knowledge and diversity (gender, experience, background)?
- c) The Board meeting agenda and related background papers are concise and provide information of appropriate quality and detail?

- d) The Board meetings encourage a high equality of discussions and decision making?
- e) The Board has developed strategic plan/policies and the same would meet the future requirement of the Company?
- f) It is monitoring the implementation of long term strategic goals?
- g) The Board is well informed on all issues (short and long term) being faced by the Company?

Parameters of reviewing the performance of the Chairperson is like whether

- a) The Chairperson actively manages shareholder, board, management and employee relationships and interests?
- b) The Chairperson meets with potential providers of equity and debt capital, if required?
- c) The Chairperson manages meetings effectively and promotes a sense of participation in all the Board meetings?
- d) The Chairperson is an effective leader?
- e) The Chairperson promotes effective participation of all Board members in the decision making process?
- f) The Chairperson promotes the positive image of the Company?
- g) The Chairperson promotes continuing training and development of directors?

The obtaining and consolidation of feedback from all Directors for the evaluation of the Board and its Committees, Individual Directors (i.e. Independent and Non Independent Directors), were co-ordinate by the Chairman of the Board and the feedback received was discussed in the meeting in case of evaluation of the Board and Committee and was discussed with Individual Directors in case of their evaluation.

The evaluation of Chairperson was co-ordinate by the Chairman of the Independent Directors meeting.

**For and on behalf of
Board of Directors of Buy Right Impex Limited**

**Sd/-
Ravi Birla
Whole Time Director
DIN: 10051907**

FORM - MR-3

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2025**

*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]*

To,
The Members,
Buy Right Impex Limited
38 G/F Rani Jhansi Road, Motia Khan,
Paharganj, Central Delhi, Delhi-110055

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Buy Right Impex Limited** (formerly known as **Buckingham Industries Limited**) (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The **Securities Contracts (Regulation) Act, 1956** (‘SCRA’) and the rules made thereunder;
- (iii) The **Depositories Act, 1996** and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **Not Applicable, as there are no foreign direct investments during the period under review.**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-

- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Not Applicable, as there is no substantial acquisition during the period under review.**
- (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **No event of Insider Trading has been observed during the period under review.**
- (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable as there was no reportable event during the period under review;**
- (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (including erstwhile Regulations) to the extent applicable; **Not Applicable as the company has not given any ESOP to its Employees and Directors during the year under review.**
- (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable, as company has not any convertible securities during the year under review.**
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued; **Not Applicable as the Company is not registered or any change Registrar to Issue and Share Transfer Agent during the financial year under review.**
- (g) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the Company has not delisted/ proposed to delist its equity shares from any Stock Exchange during the financial year under review.**
- (h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **Not Applicable as there was no reportable event during the period under review.**

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India;
- (ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (iii) The Listing Agreement entered into by the Company with Bombay Stock Exchange.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

Adequate notice is given to all Directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, during the audit period there were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs in pursuance of the above referred laws, rules etc.

**For V Kumar & Associates
Company Secretary in Practice**

**Sd/-
Vivek Kumar
FCS: 8976
COP: 10438**

**Date: 25.08.2025
Place: New Delhi**

UDIN: F008976G001072423

Annexure “A” to Secretarial Audit Report

To,
The Members,
Buy Right Impex Limited
38 G/F Rani Jhansi Road, Motia Khan,
Paharganj, Central Delhi, Delhi-110055

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. The compliance by the Company of applicable financial laws, like direct and indirect tax laws, have not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals, and is not covered under the scope of our secretarial audit.
4. Where ever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For V Kumar & Associates
Company Secretary in Practice

Sd/-
Vivek Kumar
FCS: 8976
COP: 10438

Date: 25.08.2025

Place: New Delhi

UDIN: F008976G001072423

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. OPERATING RESULTS OF THE COMPANY

During the Financial Year under consideration the performance of the Company was satisfactory. Profit for the year 2024-25 stood at Rs. 0.31/- Lakhs as against Net Profit for the year 2023-24 stood at Rs. 121.89/- Lakhs. Furthermore, the total income for the year ended March 31st, 2025 is Rs. 204.20/- Lakhs as compared to Rs. 352.95/- Lakhs revenue for the year 2023-24.

2. INDUSTRY STRUCTURE AND DEVELOPMENT

The Indian Media and Entertainment (M&E) industry is a sunrise sector for the economy. It is making high growth strides and is witnessing increased corporatization. The country is today producing some of the finest films based on varied subjects and winning accolades on all counts.

The Foreign Direct Investment (FDI) inflows in the Information and Broadcasting (I&B) sector in the period April 2000 – December 2015 stood at US\$ 4.55 billion, as per data released by Department of Industrial Policy and Promotion (DIPP).

3. OPPORTUNITY

The Government of India has supported Media and Entertainment industry's growth by taking various initiatives such as digitizing the cable distribution sector to attract greater institutional funding, increasing FDI limit from 74 per cent to 100 per cent in cable and DTH satellite platforms, and granting industry status to the film industry for easy access to institutional finance.

The Indian Media and Entertainment industry is on an impressive growth path. The television industry is witnessing the mushrooming of more niche channels. Here again, emerging technologies such as broadband, OTH, IP and digitalization will bring about more growth.

4. THREATS

i) With the increase in business segment, the competition has increased from Domestic and other Developed countries.

ii) Viewers no longer solely want a passive experience with a TV programme.

iii) An 'access anywhere, any time and on any platform' consumer is having a profound impact on broadcasters, content owners and post houses – and they need to radically rethink how they set up and integrate their workflows and business processes. With an explosion in content and platforms to view media on, content owners have to fight much harder for the consumer's attention.

iv) The appetite of the viewers is increasing and nowadays people are not satisfied with the conventional broadcasting only. Broadcasters need to provide their content on all possible carriage ways. New media including IPTV, mobile TV, YouTube, and the like, would complement traditional broadcasting. The foremost challenges on the technology front are digitization of

infrastructure and migration to HDTV. Broadcasters need to define how they traverse on the digitization path and put in serious efforts to decide what services they have to deliver to viewers. Systematic phasing out of analog system in broadcasting is a prominent task to meet the analog switchoff deadlines. Digital TV is not restricted to traditional home devices alone but is also available on personal devices.

5. PROSPECT & OUTLOOK

The management is of view that the future prospects of your company are bright and the performance in the current year is expected to be good. Television industry in India is on a transformation path. Multiple channels in each genre competing with each other for TRP, increasing pay TV penetration, expanding yet fragmented local as well as overseas viewership of Indian channels, demand for more specific content – clearly set the stage for the next level of growth and transition for players across the television value chain. Therefore, the Company needs to be cognizant of the ever increasing demand for differentiated content. While on one hand, new digital content distribution platforms are emerging; on the other hand, new formats of entertainment - computers, mobiles and other handheld devices are gaining importance. Monetization of content through these new opportunities in existing platforms and new media platforms are going to be key focus areas for the management of the Company. This outlook is based on assessment of the current business environment. It may vary keeping in view the further economic & other developments, both in India and abroad in coming future.

6. RISKS AND CONCERNS

The Company has taken adequate preventive and precautionary measures to overcome all the threats prevailing in the industry to ensure steady growth.

7. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

There are well-established procedures for Internal Controls for operations of the Company. The finance & audit functions are well equipped with professionally experienced qualified personnel & play important roles in implementing the statutory obligations. The Company has constituted Audit Committee for guidance and proper control of affairs of the Company.

8. HUMAN RESOURCES

Human Resources are highly valued assets at Buy Right Impex Limited (Formerly known as Buckingham Industries Limited). The Company seeks to attract, retain and nurture technical & managerial talent across its operations and continues to create, sustain the environment that brings out the best in our people with emphasis on training, learning & development. It aims at career progression and fulfilling satisfactory needs. Performance is recognized and rewarded through up gradation & job enrichment, performance incentives.

9. CAUTIONARY STATEMENT

The Management Discussion and Analysis may contain “forward-looking statements” describing the Company’s objectives, expectations or predictions within the meaning of applicable laws and regulations. These statements are subject to certain risks and uncertainties. Actual results may differ materially from those expressed or implied in the Statements depending on the circumstances and factors such as government regulations, tax laws, political and economic developments in India, raw material availability and prices, cyclical demand and pricing in the Company’s principal markets, competitive actions, and other incidental factors.

**For and on behalf of
Board of Directors of Buy Right Impex Limited**

**Sd/-
Ravi Birla
Whole Time Director
DIN: 10051907**

CORPORATE GOVERNANCE CERTIFICATE

In pursuance of chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Members of
BUY RIGHT IMPEX LIMITED
38 G/F Rani Jhansi Road, Motia Khan,
Paharganj, Central Delhi, Delhi – 110055

We have examined the compliance of conditions of Corporate Governance by **BUY RIGHT IMPEX LIMITED** (formerly known as **Buckingham Industries Limited**) for the year ended on **March 31, 2025** as stipulated in SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The compliance of conditions of Corporate Governance is the responsibility of Management. Our examination was limited to procedures and implementation thereof, adopted by the Company to ensure compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of the Corporate Governance as stipulated in the above-mentioned Listing Agreement.

We state that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Investors Grievance Committee.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For V Kumar & Associates
Company Secretary in Practice

Vivek Kumar

FCS: 8976 & COP: 10438

UDIN: F008976G001 072599

Date: 25.08.2025
Place: New Delhi

CFO CERTIFICATION

(Under Regulation 17(8) Of SEBI (LODR) Regulations, 2015)

I, Neha Aggarwal, Chief Financial Officer of Buy Right Impex Limited (Formerly known as Buckingham Industries Limited), In relation to the Audited Financial Accounts of the Company as at March 31, 2025 do hereby certify that:

- a. I have reviewed the financial statements and the cash flow statement for the year ended on March 31, 2025 and that to the best of my knowledge and belief:
 - i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
 - ii. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year that are fraudulent, illegal or violative of the Company's Code of Conduct.
- c. I accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the Auditors and the Audit Committee, deficiencies in the design and operations of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify the deficiencies.
- d. I have indicated to the Auditors and the Audit Committee:
 - i. that there are no significant changes in the internal control during the year;
 - ii. that there are no significant changes in the accounting policies during the year other than those has been disclosed in the notes to the financial statements; and
 - iii. that there are no instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

By Order of the Board of Directors

For Buy Right Impex Limited

Sd/-

Neha Aggarwal

Chief Financial Officer

Date: 26.08.2025

Place: New Delhi

COMPLIANCE WITH CODE OF CONDUCT

(Under Regulations 26(3) Of SEBI (LODR) Regulations, 2015)

To
The Board of Directors of
BUY RIGHT IMPEX LIMITED
38 G/F Rani Jhansi Road, Motia Khan,
Paharganj, Central Delhi, Delhi – 110055

The Company has adopted “Code of Conduct for Directors and Senior Management Personnel and also for Independent Directors”.

In accordance with Regulations 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby certify that Members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Company’s Code of Conduct applicable to Board of Directors and Senior Management, for the year ended March 31, 2025.

By Order of the Board of Directors
For BUY RIGHT IMPEX LIMITED

Date: 26.08.2025

Place: New Delhi

Sd/-
Ravi Birla
Whole Time Director

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) read with Schedule V Para-C Clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Members,

BUY RIGHT IMPEX LIMITED

38 G/F Rani Jhansi Road, Motia Khan,

Paharganj, Central Delhi, Delhi – 110055

We have examined the relevant registers, records, forms, returns and disclosures received from directors of **BUY RIGHT IMPEX LIMITED (formerly known as Buckingham Industries Limited)** having CIN: L22100DL1983PLC314401 and having registered office at **38 G/F Rani Jhansi Road, Motia Khan, Paharganj, Central Delhi, Delhi-110055**, (hereinafter referred to as “the Company”) produced before us by the Company for the purpose of issuing this certificate, in accordance with regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers and representation given by the management, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority:

S. No.	DIN	Name of Directors	Date of Appointment
1	10051907	RAVI BIRLA	26/05/2023
2	02840583	SANJEEV KUMAR JHA	05/02/2021
3	10125401	AARTI	25/04/2023
4	10177754	ANKIT KAKRAN	18/03/2025

It is solemnly the responsibility of Directors to submit relevant declarations and disclosures with complete and accurate information in compliance with the relevant provisions. Further, ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For V Kumar & Associates
Company Secretary in Practice**

**Sd/-
Vivek Kumar
FCS: 8976**

Date: 25.08.2025

COP: 10438

Place: New Delhi

UDIN: F008976G001072522

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Buy Right Impex Limited**

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have audited the standalone Ind AS financial statements of Buy Right Impex Limited (formerly known as Buckingham Industries Limited), which comprise the standalone balance sheet as at 31st March 2025, and the standalone statement of Profit and Loss, and the statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as 31st March 2025 and profit/loss, and its cash flows for the year ended on that date.

Basis for Qualified Opinion

The audit report is qualified due to following reasons:

The Company is required to obtain EPF and ESI registration, the same has not been taken by the company during the year.

The Company has provided some loans and advances during the year are, prima facie, not prejudicial to the interest of the Company.

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year exceeds the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - i. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - ii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- iii. The Company has not declared or paid any dividend during the year in contravention of section 123 of the Companies Act, 2013.
- iv. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

**For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008**

**SD/-
(Ritika Agarwal)
M. No: 527731
UDIN: 24527731BMIARP3239
Date: 19/05/2025
Place: New Delhi**

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements 'section of our report to the Members of BUCKINGHAM INDUSTRIES LIMITED of even date)

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”.

We report that:

1. In respect of its Property, Plant and Equipment and Intangible Assets,
 - a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment. The company does not have any Intangible assets.
 - b) As explained to us, Property Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c) According to information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (except properties which are leased by the company with duly executed lease agreements in the company's favor) disclosed in the financial statements are held in the name of the company.
 - d) The company has not revalued its Property, Plant and Equipment during the year.
 - e) There is no proceeding initiated against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. In respect of its Inventories
 - (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
 - (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 during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3. In respect of loans, secured or unsecured, granted to the parties:

- a) According to the information and explanations given to us, the Company has granted unsecured loan to following parties: -

Annexure 3: Clause iii(a):Loans & Advances

(Amounts are in Lakhs)

	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year	-	-	-	218.04
sss Subsidiaries				-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	218.04
Balance outstanding as at balance sheet date in respect of above cases				1189.18
Subsidiaries	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	1189.18

- (b) The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest. The company has taken reasonable step to recovery of the principal amount, wherever applicable.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

- (f) Loans and advances are granted by the company without specifying any terms or period of repayment as follows:

Annexure 7: Clause iii (f): Loans or Advances repayable on demand

Particulars	Other Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans			
- Repayable on demand (A)	-	-	-
- Agreement does not specify any terms or period of repayment (B)	218.04	-	0
Total (A+B)	218.04	-	0
Percentage of loans/ advances in nature of loans to the total loans	100%	-	0%

4. According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non- charging of interest on the loan.

(Amounts are in Lakhs)

Party Name	Balance Outstanding at the year end
Akanksha Contracts Private Limited	243.09
Shilpi Arora	54.00
Prabhatam Developer Limited	55.00
Sai Construction and Properties	110.00

5. The company has accepted deposits or amounts which are deemed to be deposits from the public covered under sections 73 to 76 of the Companies Act. According to information and explanation provided to us, no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.
6. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
7. In respect of statutory dues: -
- a) According to the records of the company, undisputed statutory dues including Goods and Services Tax, Investor Education and Protection Fund, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues

to the extent applicable, have generally been regularly deposited with the appropriate authorities. **The Company's management has not taken registration for ESI (Employee's Sate Insurance) & EPF (Employer's Provident Fund) and has defaulted in their payments thereof.**

According to the information and explanations given to us there were no outstanding statutory dues apart from above mentioned as on 31st March 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, and on the basis of our examination of the records of the company, there are dues in respect of income tax, Goods and Services Tax, sales tax, service tax, customs duty, excise duty, or value added tax that have not been deposited on account of any dispute. Therefore, this clause is **applicable**.

(Amounts are in Lakhs)	
Particulars	Amount Outstanding
TDS Demand	0.11

8. There are no transactions which are not recorded in the books of account but have been surrendered or disclosed as income during the year before the income tax authorities under the Income Tax Act,1961.
9. (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 defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (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 declared a willful defaulter by any bank or financial institution or other lender;
- c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments); therefore, this clause is 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 raised any fund by way of preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) for the purposes for which they were raised.
11. (a) According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees 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 by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) There was no whistle blower complaint received by the company during the year, therefore this clause is not applicable.
12. The company is not a Nidhi Company; therefore, this clause is not applicable.
13. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
14. In respect of Internal Audit System;
- (a) According to the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the company issued till date for period under audit.
15. The company has not entered into non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence the provisions of this clause are not applicable to the company.
17. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year. Amount of cash loss during current financial year and in the immediately preceding financial.
18. There has been no resignation of any statutory auditors during the year.
19. On the information obtained from the management and audit procedures performed and 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 financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the

opinion that no material uncertainty exists as on the date of the audit report that company is 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;

20. The provisions of section 135 of the Companies Act are not applicable on the company. Hence the company has no obligations under Corporate Social Responsibility.
21. The company is not required to prepare Consolidated Financial Statement hence this clause is not applicable.

For & on Behalf of
BAS & Co. LLP
Chartered Accountants
FRN 323347E/E300008

SD/-
(CA Ritika Agarwal)
Mem No: 527731
Date:19/05/2025
Place: New Delhi
UDIN: 24527731BMIARP3239

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under "Report on Other Legal and Regulatory Requirements" section of our report to the Members of Buy Right Impex Limited (formerly known as Buckingham Industries Limited)' of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 Buy Right Impex Limited (formerly known as Buckingham Industries Limited) ("the Company") as of March 31, 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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

judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 of 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 March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008**

**SD/-
(Ritika Agarwal)
M. No: 527731
UDIN: 24527731BMIARP3239
Date: 19/05/2025
Place: New Delhi**

<p align="center">BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED) CIN: L22100DL1983PLC314401 Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055 BALANCE SHEET AS AT MARCH 31, 2025 (All amount are in Lakhs, except as otherwise stated)</p>			
Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
A. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	2	0.09	0.11
(b) Financial assets			
(i) Loans	3	1394.70	841.98
(ii) Other financial assets		-	-
(c) Deferred Tax Assets (Net)	4	0.03	0.02
(d) Other non-current assets		-	-
Total - Non-current assets		1394.81	842.12
2. Current assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Other Investments		-	-
(ii) Trade Receivables	5	439.35	326.02
(iii) Loans	6	279.69	728.74
(iv) Cash and cash equivalents	7	8.13	6.54
(c) Other current assets	8	113.00	133.32
Total - Current assets		840.18	1194.61
TOTAL - ASSETS		2234.99	2036.73
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	9	1641.06	1641.06
(b) Other equity	10	209.64	209.33
Total Equity		1850.71	1850.40
2. Non- Current Liabilities			
(a) Security		-	-
(b) Long-term borrowings	11	50.00	-
(c) Deferred tax liabilities (net)		-	-
(d) Other long-term liabilities		-	-
(e) long-term provisions		-	-
Total - Non-current liabilities		50.00	-
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	77.42	50.28
(ii) Trade Payables	13		
a) Total outstanding dues of micro enterprises and small enterprises		0.44	-
b) Total outstanding dues of creditors others than micro enterprises and small enterprises		248.13	112.25
(iii) Other Financial liabilities		-	-
(b) Other current liabilities	14	4.65	18.74
(c) Provisions	15	3.65	5.06
(d) Current Tax Liabilities (Net)		-	-
Total - Current liabilities		334.28	186.33
TOTAL - EQUITY AND LIABILITIES		2234.99	2036.73
Refer accompanying Note nos. 1 to 23 forming part of the financial statements			
<p>Signed In terms of our report attached.</p> <p>As per our Report of even date annexed For BAS & Co. LLP Chartered Accountants FRN .: 323347E/E300008</p> <p>SD/- (CA Ritika Agarwal) Designated Partner M. No. 527731 UDIN: 24527731BMIARP3239 Place : New Delhi Date: 19.05.2025</p>			
<p align="center">For and on behalf of the Board of Directors</p> <p>SD/- (RAVI BIRLA) Chairperson DIN-10051907</p> <p>SD/- (SANJEEV KUMAR JHA) Director DIN-02840583</p> <p>SD/- (NEHA AGGARWAL) Chief Financial Officer PAN:AQDPA1749D</p> <p>SD/- (SONAM NANDWANI) Company Secretary M.No.- 52672</p>			

BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Statement of Profit and Loss for the year ended March 31, 2025

(All amount are in Lakhs, except as otherwise stated)

Particulars		Note No.	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
I	Revenue from operations	16	105.00	178.42
II	Other Income	17	99.20	174.53
III	Total income (I + II)		204.20	352.95
IV	Expenses:			
	Cost of Material Consumed		-	-
	Purchase of Stock in trade	18	-	162.07
	Change in Inventories		-	-
	Employee benefits expense	19	35.35	32.48
	Finance Costs	20	1.00	0.31
	Depreciation and amortisation expense	2	0.03	0.04
	Other expenses	21	167.34	32.83
	Total expenses		203.72	227.72
VI	Profit/(loss) before exceptional item and tax (III-IV)		0.48	125.22
VII	Exceptional item		-	-
	Prior Period Expenses		-	-
VIII	Profit/(loss) before tax (V-VI)		0.48	125.22
IX	Tax expense/(credit):			
	Current tax		0.17	3.33
	Deferred tax		0.00	0.00
	Excess/short provision relating earlier year tax		0.00	0.00
IX	Profit/(loss) for the year (VII-VIII)		0.31	121.89
X	Other Comprehensive income/(loss)			
	Item that will not be subsequently reclassified to profit or loss			
	(a) Re-measurement gains/(losses) on defined benefit obligations		-	-
	(b) Income tax effect		-	-
	Item that may be subsequently reclassified to profit or loss:			
	(a) Cash flow hedges		-	-
	(b) Income tax effect		-	-
	Total Other Comprehensive income/(loss) for the year		-	-
XI	Total Comprehensive income/(loss) for the year		0.31	121.89
XII	Earnings/(loss) per equity share (of Rs. 10/- each)			
	Basic and Diluted (in Rs. per share)	22	0.00	0.74

Refer accompanying Note nos. 1 to 23 forming part of the financial

Signed In terms of our report attached.

As per our Report of even date annexed

For BAS & Co. LLP

Chartered Accountants

FRN .: 323347E/E300008

SD/-

(CA Ritika Agarwal)

Designated Partner

M. No. 527731

Place : New Delhi

Date: 19.05.2025

UDIN: 24527731BMIARP3239

SD/-

(RAVI BIRLA)

Chairperson

DIN-10051907

SD/-

(NEHA AGGARWAL)

Chief Financial Officer

PAN:AQDPA1749D

SD/-

(SANJEEV KUMAR JHA)

Director

DIN-02840583

SD/-

(SONAM NANDWANI)

Company Secretary

M.No.- 52672

BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)**CIN: L22100DL1983PLC314401****Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055****Cash Flow Statement for the year ended March 31, 2025****(All amount are in Lakhs, except as otherwise stated)**

		As at March 31, 2025		As at March 31, 2024	
A.	CASH FLOW FROM OPERTING ACTIVITIES				
	Profit/(Loss) before tax		0.48		125.22
	Interest Received		-93.70		-62.23
	Depreciation		0.03		0.04
	Operating profit before working capital changes		-93.18		63.03
	(Increase)/Decrease in Loans & Advances	449.04		250.55	
	(Increase)/Decrease in Trade Receivables	-113.34		664.07	
	(Increase)/Decrease in other current assets	20.31		97.39	
	Increase/(Decrease) in Trade Payables	0.00		-83.97	
	Increase/(Decrease) in Other Current liabilities	-14.09		8.78	
	Increase/(Decrease) in Provisions	1.75		0.00	
	Increase/(Decrease) in Security Payable	-		-10.00	
	(Increase)/Decrease in Borrowings	27.14		-596.72	
	Direct Taxes paid	-3.33	367.48	-7.74	322.37
	CASH FLOW GENERATED FROM OPERATIONS	-2.85	274.30	117.48	385.39
	Finance charges		-		-
	Net cash used in operating activities (A)		274.30		385.39
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Interest received		93.70		62.23
	Net cash flow from investing activities (B)		93.70		62.23
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	(Increase)/Decrease in Loans & Advances		-552.72		-598.89
	Increase /(Decrease) in Long Term Borrowings		50.00		-
	Increase in Share Capital		-		-
	Increase /(Decrease) in Security refundable		-		-
	Net cash flow from financing activities (C)		-502.72		-598.89
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)		-134.72		-151.26
	CASH AND CASH EQUIVALENTS				
	Beginning of the year		-105.71		45.55
	End of the year		-240.44		-105.71

Signed In terms of our report attached.

As per our Report of even date annexed
For BAS & Co. LLP
Chartered Accountants
FRN .: 323347E/E300008

SD/-
(CA Ritika Agarwal)
Designated Partner
M. No. 527731
UDIN: 24527731BMIARP3239
Place : New Delhi
Date: 19.05.2025

SD/-
(RAVI BIRLA)
Chairperson
DIN-10051907

SD/-
(NEHA AGGARWAL)
Chief Financial Officer
PAN:AQDPA1749D

SD/-
(SANJEEV KUMAR JHA)
Director
DIN-02840583

SD/-
(SONAM NANDWANI)
Company Secretary
M.No.- 52672

BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Statement of Changes in Equity for the year ended March 31, 2025

(All amount are in Lakhs, except as otherwise stated)

Particulars	Shares	Amount
Equity shares of Rs. 10/- each issued, subscribed and fully paid:		
As at March 31, 2024	1,64,10,625.00	1641.06
As at March 31, 2025	1,64,10,625.00	1641.06

B. Other Equity **(All amount are in Lakhs, except as otherwise stated)**

Particulars	Securities Premium Reserve	Reserve and Surplus		OCI	TOTAL
		Retained Earnings	Total Reserves (other than OCI)		
Balance as at March 31, 2023	-	87.44	87.44	-	87.44
Profit for the year	-	121.89	121.89	-	121.89
Issued During the Year	-	-	-		0.00
Redeemed During the Year	-	-	-		0.00
Other comprehensive income/(loss) for the year	-	-	-	-	0.00
Total comperhensive income/(loss) for the year	-	121.89	121.89	-	121.89
Balance as at March 31, 2024	-	209.33	209.33	-	209.33
Profit for the year	-	0.31	0.31	-	0.31
Issued During the Year	-	-	-		-
Redeemed During the Year	-	-	-		-
Other comprehensive income/(loss) for the year	-	-	-	-	-
Total comperhensive income/(loss) for the year	-	0.31	0.31	-	0.31
Balance as at March 31, 2025	-	209.64	209.64	-	209.64

Refer accompanying Note nos. 1 to 23 forming part of the financial statements

Signed In terms of our report attached.

For and on behalf of the Board of Directors

As per our Report of even date annexed
For BAS & Co. LLP
Chartered Accountants
FRN .: 323347E/E300008

SD/-
(CA Ritika Agarwal)
Designated Partner
M. No. 527731
UDIN: 24527731BMIARP323
Date: 19.05.2025

SD/-
(RAVI BIRLA)
Chairperson
DIN-10051907

SD/-
(NEHA AGGARWAL)
Chief Financial Officer
PAN:AQDPA1749D

SD/-
(SANJEEV KUMAR JHA)
Director
DIN-02840583

SD/-
(SONAM NANDWANI)
Company Secretary
M.No.- 52672

BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

2. Property, Plant and Equipments and Intangible Assets

(All amount are in Lakhs, except as otherwise stated)

Particular	Useful Life (in Years)	Gross Block			Accumulated Depreciation			Net Block	
		01.04.2024	Additions/ Adjustments	31.03.2025	01.04.2024	Charge for the year	31.03.2025	31.03.2025	31.03.2024
(A) Computers									
Computer	3.00	0.23	-	0.23	0.22	0.00	0.22	0.01	0.01
(B) Furniture & Fixtures									
Furniture & Fixture	10.00	0.47	-	0.47	0.37	0.03	0.39	0.08	0.10
(C) Office Equipments									
Mobile	5.00	0.10	-	0.10	0.09	0.00	0.09	0.00	0.00
Total		0.79	-	0.79	0.68	0.03	0.71	0.09	0.11
Total Previous Year		0.79	-	0.79	0.64	0.04	0.68	0.11	0.00

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Notes to Financial Statements for the year ended March 31, 2025

3. Financial Assets - Non current : Loans

(All amount are in Lakhs, except as otherwise stated)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
- To Related Party	-	-
- To Others than related	1394.70	841.98
Total	1394.70	841.98

4. Deffered Tax Assets (Net)

Particulars	As at March 31, 2025	As at March 31, 2024
Deffered Tax Assets	0.03	0.02
Total	0.03	0.02

5. Financial Assets - Current : Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good	439.35	326.02
Total	439.35	326.02

Trade Receivable Ageing Schedule

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Undisputed Trade receivables (considered good)		
Less than 6 months	121.80	0.06
6 months - 1 year	0.00	0.00
1-2 years	0.00	325.96
2-3 years	317.55	0.00
More than 3 years	0.00	0.00
Total	439.35	326.02
(ii) Undisputed Trade Receivables (considered doubtful)		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iii) Disputed Trade Receivables considered good		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iv) Disputed Trade Receivables considered doubtful		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
Less: Provision for doubtful receivables		
	-	-
Total Trade Receivable	439.35	326.02

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)**CIN: L22100DL1983PLC314401****Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055****Notes to Financial Statements for the year ended March 31, 2025****6. Financial Assets - Current : Loans and Advances****(All amount are in Lakhs, except as otherwise stated)**

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
- To Related Party	-	-
- To Others than related	279.69	728.74
Total	279.69	728.74

7. Financial Assets - Current : Cash and cash equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
Balance with banks		
ICICI bank- Noida	0.22	1.29
PNB-145806	6.65	3.79
HDFC Bank	0.75	1.00
PNB-145879	0.33	0.33
Total	7.96	6.42
Cash in hand		
Cash in hand	0.17	0.11
Total	0.17	0.11
Total	8.13	6.54

8. Other current assets

Particulars	As at March 31, 2025	As at March 31, 2024
TDS Receivable	11.12	6.20
Prepaid Expenses	0.03	0.03
GST Input Tax Credit	8.10	-
FDR	0.25	-
Interest accrued on FDR	0.01	-
Advance Salary	1.04	1.08
Advance to Suppliers	92.45	126.00
Total	113.00	133.32

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Notes to Financial Statements for the year ended March 31, 2025

9. Share capital

(All amount are in Lakhs, except as otherwise stated)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorised		
Equity shares 20000000 of par value Rs.10/- each (Previous Year 1100000 of par value Rs. 10/- each)	2000.00	2000.00
Issued, subscribed and fully Paid up		
Equity shares 16410625 of par value Rs.10/- each	1641.06	1641.06
Total	1641.06	1641.06

(i) Reconciliation of the number of shares and amount outstanding as at the beginning and at the end of the reporting period :

Particulars	As at March 31, 2025	As at March 31, 2024
EQUITY SHARES		
Equity shares outstanding at the beginning (1,64,10,625 shares of Rs. 10/- each)	1641.06	1641.06
Add; Issued during the year	-	-
Less: Redeemed or bought back during the year	-	-
Total	1641.06	1641.06

(ii) Details of shares held by each shareholder holding more than 5% shares

Particulars	As at March 31, 2025	As at March 31, 2024
EQUITY SHARES		
KDM MEDIA PRIVATE Ltd	1740000 (10.60%)	1170000 (7.13%)
SHARPLINE NETWORK PRIVATE Ltd	2475000 (15.08%)	2475000 (15.08%)
SHILPA GUPTA	825000 (5.03%)	825000 (5.03%)
SUBODH KUMAR NATH	859375 (5.24%)	859375 (5.24%)
MAYA NATH	859375 (5.24%)	859375 (5.24%)
PADMA GUPTA	886875 (5.40%)	886875 (5.4%)
Total	7645625 (46.59%)	7075625 (43.12%)

(iii) Details of shares held by Promoter

Particulars	As at March 31, 2025	As at March 31, 2024
EQUITY SHARES	No. of Shares	No. of Shares
S. L. Gupta	792000 (4.83%)	792000 (4.83%)
Total	792000 (4.83%)	792000 (4.83%)
% change in shareholding	-	-

11. Non Current Liabilities- borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
Prabhatm Ventures	15.00	-
Satish Lohia*	30.00	-
Advance from Customer	5.00	
Total	50.00	-

*The following advance is consider as deemed deposit in accordance with section76 of companies act 2013

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Notes to Financial Statements for the year ended March 31, 2025

12. Short term Borrowings

(All amount are in Lakhs, except as otherwise stated)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good -Related Parties	0.62	-
Unsecured, considered good -Others	76.80	50.28
Total	77.42	50.28

13. Financial Liabilities - Current : Payables

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good	248.57	112.25
Total	248.57	112.25

Trade Payable Ageing Schedules

Particular	As at March 31, 2025	As at March 31, 2024
(i) MSME		
Less than 1 Yrs	0.44	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	0.44	-
(ii) Others		
Less than 1 Yrs	168.45	30.41
1-2 Years	-	81.84
2-3 Years	79.69	-
More than 3 Yrs	-	-
Total	248.13	112.25
(iii) Disputed Dues-MSME		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
(iv) Disputed- Others		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
Total Trade Payables	248.57	112.25

14. Other current liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
GST Payable	-	0.86
Expenses payable	4.37	12.88
Cheque Issued but not presented	0.28	-
Advance from Debtor	-	5.00
Total	4.65	18.74

15. Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Income Tax	0.17	3.33
TDS Payable	3.47	1.72
Total	3.65	5.06

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

Notes to Financial Statements for the year ended March 31, 2025

16. Revenue from Operations

(All amount are in Lakhs, except as otherwise stated)

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Content Sharing	105.00	-
Sale of PVC	-	178.42
Total	105.00	178.42

17. Purchases

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Purchases of PVC	-	154.50
Custom Duty and Social welfare surcharge	-	0.08
Freight inwards	-	7.49
Insurance cost	-	-
Total	-	162.07

18. Other Income

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Interest Income		
Interest	93.70	62.23
Interest on FDR	0.01	-
Interest on I.T. Refund	0.10	-
Other operating income		
Discount received	5.29	-
Other non-operating income		
Foreign exchange difference income	-	-
Amount written off	-	112.29
Misc Income	0.10	-
Short and Excess	0.00	-
Total	99.20	174.53

19. Employee benefits expense

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Salary to Employees	7.41	15.34
Bonus	0.30	
Salary Company Secretary	1.68	1.68
Remuneration to Director	25.97	15.45
Total	35.35	32.48

20. Finance Cost

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Interest on Loan	1.00	0.31
Total	1.00	0.31

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)**CIN: L22100DL1983PLC314401****Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055****Notes to Financial Statements for the year ended March 31, 2025****21. Other Expenses****(All amount are in Lakhs, except as otherwise stated)**

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Content Exps	100.00	-
Advertisement & Publicity Exp	0.44	0.55
Auditor Remuneration (See Annexure)	0.80	0.65
Amount written off	13.66	0.23
Bank charges	0.01	0.08
Commission Charges	40.00	10.47
Consultancy Expenses	5.20	-
Foreing Gain/loss	3.12	-
Interest & Late fee on GST	0.06	-
Income tax demand	0.11	-
Interest on IT	-	0.29
Interest on TDS	0.10	0.01
Legal expenses	-	0.18
Printing and stationery	-	0.00
Professional expenses	2.62	15.91
Short and Excess	-	0.00
Website Charges	0.12	0.12
ROC filing fees	0.02	0.37
E-VOTING AGM CHARGES	0.05	0.01
Listing Exp	1.00	3.13
License Fees	0.03	0.15
Office Exp	0.00	0.01
Foreign Exchange Loss	-	0.01
Import Cargo Charges	-	0.35
Unclaimed GST	-	0.33
Total	167.34	32.83

22. Earnings per Share (EPS)

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Net profit/(loss) after tax for the year (in Rs.)	0.31	121.89
Weighted number of ordinary shares for basic EPS	1,64,10,625.00	1,64,10,625.00
Nominal value of ordinary share (in Rs. per share)	10.00	10.00
Basic and Diluted earnings for ordinary shares (in Rs. 10/- per share)	0.00	0.74

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BUY RIGHT IMPEX LIMITED (FORMERLY KNOWN AS BUCKINGHAM INDUSTRIES LIMITED)

CIN: L22100DL1983PLC314401

Registered Office:- 38, G/F, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi-110055

23. RATIOS

Sl no.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
1	Current Ratio	Current Assets	Current Liab	2.51	6.41	-61%	There has been significant decrease in Current asset & increase in current liabilities as compared to last year's due to which Current ratio is decreased.
2	Debt-Equity Ratio	Debt	Equity	0.04	0.03	54%	There has been significant increase in debt as compared to last year's due to which debt equity ratio is increased.
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	0.03	0.19	-84%	There has been significant decreased in profit as compared to last year's due to which debt service coverage ratio is decreased.
4	Return on Equity Ratio	PAT - Pref Div	Average Shareholder's Equity	0.00	0.07	-100%	There has been significant decreased in profit as compared to last year's due to which Return on equity ratio is decreased.
5	Inventory Turnover Ratio	Sales	Average Inventory	-	-	0%	Not Applicable
6	Trade Receivables Turnover Ratio	Net Credit sales	Average Trade Receivables	0.27	0.27	1%	No Significant Change
7	Trade payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	-	1.65	-100%	There has been significant decrease in purchase as compared to last year's due to which Return on Trade payable turnover ratio is decreased.
8	Net Capital Turnover Ratio	Net Sales	Average Working capital	0.14	0.14	-3%	No Significant Change
9	Net Profit Ratio (%)	PAT	Net Sales	0.00	0.68	-100%	There has been significant decreased in profit as compared to last year's due to which Return on net profit ratio is decreased.
10	Return on capital employed	EBIT	Capital Employed	-0.00	0.07	-100%	There has been significant decreased in profit as compared to last year's due to which Return on capital employed turnover ratio is decreased.
11	Return on Investments	PAT	Average Investments			-	Not Applicable

Note - In case of change of more than 25%, appropriate explanation is provided.

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NOTES TO THE IND-AS FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

COMPANY OVERVIEW

Buy Right Impex Limited (Formerly known as Buckingham Industries Limited) ("the Company") was incorporated on March 16, 1983 and is carrying the business of Project Management & Consultancy & Support Services, Real Estate - developers & builders & collaborators & trading & investment & dealer & underwriters, Commission Agents, Brokers, Service Providers, Trading, Agency, Commission, Business/ Management Consultancy, Importer, Exporters, Distributors, etc. and Certificate of Commencement was issued by ROC dated on March 24, 1983.

1. SIGNIFICANT ACCOUNTING POLICIES

A. General information and statement of compliance with Ind-AS

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind-AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented.

B. Basis of preparation of Financial Statements

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

C. Functional and presentation currency

These Ind-AS Financial Statements are prepared in Indian Rupee which is the Company's functional currency.

D. Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable, net of discounts, volume rebates, outgoing sales taxes and other indirect taxes.

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

E. Property, Plant and Equipment

(i) Property, plant and equipment

The Company has applied Ind AS-16 with retrospective effect for all of its property, plant and equipment as at the transition date, viz., 1 April 2016.

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/other expenses in statement of profit and loss.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(ii) Depreciation

Assets in the course of development or construction and freehold land are not depreciated. Other property, plant and equipment are stated at cost less accumulated depreciation and any provision for impairment. Depreciation commences when the assets are ready for their intended use.

Depreciation is calculated on the depreciable amount, which is the cost of an asset less its residual value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a written down value basis over its expected useful life.

Major inspection and overhaul costs are depreciated over the estimated life of the economic benefit derived from such costs. The carrying amount of the remaining previous overhaul cost is charged to the statement of profit and loss if the next overhaul is undertaken earlier than the previously estimated life of the economic benefit.

Depreciation methods, useful lives and residual values are reviewed at each financial year end and changes in estimates, if any, are accounted for prospectively.

F. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

G. Inventories

Inventories are valued at the lower of cost and net realizable value except scrap and by products which are valued at net realizable value.

Costs incurred in bringing the inventory to its present location and condition, are accounted for as follows:

- a. Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- b. Finished goods and work in progress: cost includes cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Obsolete inventories are identified and written down to net realizable value. Slow moving and defective inventories are identified and provided to net realizable value.

The company does not have any inventory.

H. Taxation

Current Income Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

I. Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

J. Advances, Loans, etc.

In the opinion of Board, all Current Assets, Advances, Loans, etc., have a value on realization in ordinary course of business at least equal to amount at which these are stated. Statements of Accounts/ Confirmations have been sent by speed-post/ email on quarterly basis to Parties but from some of the parties, the same are pending receipts and reconciliation. The adjustments, if any, will be made accordingly.

K. Disclosure requirement under MSMED Act, 2006

The Company has provided the details regarding the suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act),

Notes on Financial Statements

1. The Company has identified the Small Scale Industrial (SSI) status of its creditors, and the relevant information has been duly disclosed."
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
3. Payments to Auditors:

Amounts (in lakhs)

Auditors Remuneration	2024-25	2023-24
Audit Fees	0.80	0.65
Tax Audit Fees	-	-
Company Law Matters	-	-
GST	-	-
Total	0.80	0.65

4. The Company has made advances to following parties without charging interest on loans: -

Amounts (in lakhs)

Particulars	FY 2024-25
Akanksha Contracts Private Limited	243.09
Shilpi Arora	54.00
Prabhatam Developer Limited	55.00
Sai Construction and Properties	110.00
Total	462.09

5. No provision for retirement benefits has been made, The impact of the same on Profit & Loss is not determined.

6. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NA	NIL	NIL

7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

S. No .	Name of Related Party	Relationship
1	Aarti Ankit Kakran (Appointed during the year) Sanjeev Kumar Jha Pooja Suri (Resigned during the year) Ravi Birla Neha Agarwal Sonam Nandwani	Director / Key Managerial Personnel (KMP)
2	Sharpline Broadcast Limited Sadhna Broadcast Limited KDM Business Network Ltd	Enterprises over which KMP can exercise significant influence / Related Entity

(B) Transactions with Related parties

Transactions undertaken with Related Parties in the ordinary course of business during the year:

Nature of Transactions	Name of the Concern	Relation	Amounts (in Lakhs)
Director Remuneration	Sanjeev Kumar Jha	Director	14.61
Director Remuneration	Ravi Birla	Director	4.85
Salary	Sonam Nandwani	Company Secretary	1.68
Salary	Aarti	Director	2.46
Salary	Pooja Suri	Director	4.18

8. % of imported & indigenous raw material & consumables

Particulars	2025		2024	
	%	Amounts (in Lakhs)	%	Amounts (in Lakhs)
Imported	0	0	7.02	10.13
Indigenous	0	0	72.98	144.37

9. Value of Imports

Raw Material Nil Nil

Finished Goods Nil Nil

10. Expenditure in Foreign Currency Nil Nil

11. Earning in Foreign Exchange Nil/- Nil/-

12. There are no contingent liabilities as on the balance sheet date.

13. During the year, the company has not borrowed from bank or financial institution.
14. There are no charges or satisfaction of charge pending to be registered with Registrar of Companies beyond the statutory period, as applicable.
15. The company has not been declared wilful defaulter by any bank or financial institution or other lender during the year.
16. The company has complied with the number of layers prescribed u/s 2(87) of the Act read with Companies (Restriction on number of layers) Rules, 2017.
17. The company does not hold any Benami property and no proceeding have been initiated or pending against the company in such respect.
18. The company has not entered into any transactions with struck off companies.
19. The company has not traded or invested in Crypto currency or Virtual Currency during the year.
20. The company has made detailed assessment of its liquidity position and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no material adjustments are required to be made in financial statements.
21. In the opinion of the management all the assets of the company have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the financial statements.
22. Previous year figures have been regrouped/rearranged wherever necessary.
23. Whenever the balance confirmation is not available from the parties, the balance as appearing in the books of accounts have been considered and the same are subject to confirmation and reconciliation.

In terms of our Report attached of even date

For BAS & Co. LLP
Chartered Accountants
FRN: 323347E/E300008

SD/-
(CA Ritika Agarwal)
Designated Partner
M. No. 527731

SD/-
(RAVI BIRLA)
Chairperson
DIN-10051907

SD/-
(SANJEEV KUMAR JHA)
Director
DIN-02840583

Place: New Delhi
Date: 19/05/2025
UDIN: 24527731BMIARP3239

SD/-
(NEHA
AGGARWAL)
Chief Financial
Officer PAN:
AQDPA1749D

SD/-
(SONAM NANDWANI)
Company Secretary
M.No-52672