



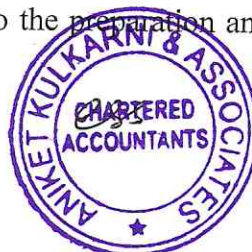
Independent Auditor's Report on Restated Financial Information of Home Zone Rubber Solutions Limited

To,
The Board of Directors,
Home Zone Rubber Solutions Limited
D-1, Ground Floor, Plot No. 100, Sarjan Plaza,
Dr. Annie Besant Road, Worli, Mumbai – 400018.

Dear Sirs,

We have examined the Restated Financial Statements and Other Financial Information of **Home Zone Rubber Solutions Limited**; (the 'Company or the Issuer') comprising the Restated Statement of Assets and Liabilities as at for the half year ended 30th September 2024 and financial years ended 31st March, 2024, 2023 and 2022, as approved by the Board of Directors of the company at their meeting held on 17th December, 2024 for the purpose of inclusion in the Draft Prospectus prepared by the Company in connection with its proposed SME Initial Public offer ("SME IPO").

1. These restated Summary Statement have been prepared in terms of the requirements of:
 - (a) Section 26 of Part I of chapter III of the Companies Act,2013 (the "Act")
 - (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations ,2018, as amended ("ICDR Regulations"); and
 - (c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note")'.
2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Draft Prospectus/Prospectus to be filed with securities and Exchange Board of India ("SEBI"), Registrar of Companies-Mumbai ("ROC") in connection with the proposed SME IPO. The Restated Financial Information have been prepared by the management of the Company on the basis of preparation stated in **Annexure III** to the Restated Financial Information. The Board of Directors of the Company responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the



Restated Financial Information' The Board of Directors are also responsible for identifying and ensuring that Company complies with the Act, ICDR Regulations and the Guidance note.

3. We have examined such Restated Financial Information taking into consideration:
 - a) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - b) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
 - c) The requirements of Section 26 of the Act and the ICDR Regulations' our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act' the ICDR Regulations and the Guidance Note in connection with the IPO.
- 4). These Restated Financial Information have been compiled by the management from the Audited Financial Statements of the company for the half year ended 30th September 2024 and financial years ended on March 31st 2024 , March 31st 2023 and 31st March 2022 which has been approved by the Board of Directors'
- 5). The audits for the financial years ended 31st March 2023 and 31st March 2022 were conducted by the company's previous auditors, A Bakliwal & Co., Chartered Accountants, (the "Previous Auditors") & accordingly reliance has been placed on the restated statement of assets and liabilities, the restated statements of profit and loss, and the Summary Statement of Significant Accounting Policies and other explanatory information examined by them for the said years.
- 6). Based on our examination and according to the information and explanations given to us, we report that
 - a) The "Restated Summary Statement of Assets and Liabilities" as set out in Annexure I to this report, of the company as at for the year ended 30th September 2024 and for the years ended March 31st 2024, 31st March 2023 and 31st Marchst 2022 are prepared by the company and approved by the Borad of Directors. These Restated summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the company, as in our opinion were appropriate. These fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure III** to this Report'

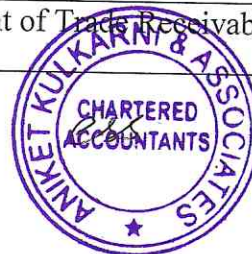


- b) The “**Restated summary statement of Profit and Loss**” as set out in **Annexure II** to this report, of the company as at and for the years ended March 31st 2024, 31st March 2023 and 31st Marchst 2022 are prepared by the company and approved by the Board of Directors. These Restated summary Statement of Profit and Loss, have been arrived at after making such adjustments and regroupings to the individual financial statements of the company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure III** to this Report.
- c) The Restated Summary Statement have been prepared in accordance with the Act, ICDR' Regulations and the Guidance Note.
- d) The Restated Summary Statements have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- e) The Restated Summary Statements have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate, if any and there are no qualifications which require adjustments:
- f) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;
- g) There were no qualifications in the Audit Reports issued by the Statutory Auditors as at and for the period ended on 30th September, 31st March, 2024, 31st March, 2023 and 31st March 2022 which would require adjustments in this Restated Financial statements of the Company;
- h) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the significant accounting Polices and Notes to Accounts as set out in **Annexure III** to this report;
- i) Adjustments in Restated Summary statements have been made in accordance with the Correct accounting policies;



- j) There was no change in accounting policies, which needs to be adjusted in the Restated Summary Statements
- k) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statements;
- l) We have also examined the following Other Financial information prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the company as at and for the years ended September 2024, March 2024, March 2023 and March 2022 proposed to be included in the Draft Prospectus/Prospectus.

Annexure No.	Particulars
I.	Restated Statement of Assets and Liabilities
I.1	Restated Statement of Share Capital
I.2	Restated Statement of Share Application Money
I.3	Restated Statement of Reserve & Surplus
I.4	Restated Statement of Long Term Borrowings
I.5	Restated Statement of Other Long term Liabilities
I.6	Restated Statement of Short Term Borrowings
I.7	Restated Statement of Trade Payables
I.8	Restated Statement of Other Current Liabilities
I.9	Restated Statement of Short Term Provisions
I.10	Restated Statement of Fixed Assets
I.11	Restated Statement of Non-Current Investments
I.12	Restated Statement of Long Term Loans and Advances
I.13	Restated Statement of Trade Receivables



I.14	Restated Statement of Cash and Cash Equivalent
I.15	Restated Statement of Short Term Loans & Advances
I.16	Restated Statement of Other Current Assets
II	Restated Statement of Profit & Loss
II.17	Restated Statement of Revenue from operations
II.18	Restated Statement of Other Income
II.19 & 19A	Restated Statement of Cost of Sales & Direct Cost
II.20	Restated Statement of Changes in Inventories
II.21	Restated Statement of Employees Benefit Expenses
II.22	Restated Statement of Finance Cost
II.23	Restated Statement of Other Expenses
III.	Statement of Significant accounting Policies

7. We, M/s. Aniket Kulkarni & Associates, Chartered Accountants, have been subjected to the peer review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid certificate issued by the 'Peer Review Board' of the ICAI.
8. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the special purpose interim financial statements and audited financial statements
9. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us or previous auditor, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
10. We have no responsibility to update our report for events and circumstances occurring after the date of the report.



11. Our report is intended solely for use of the Board of Directors for inclusion in the Draft Prospectus / prospectus to be filed with Securities and Exchange Board of India, the stock exchanges and Registrar of companies, Mumbai in connection with the proposed IPO. Our report should not be used, referred to' or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Aniket Kulkarni & Associates
Chartered Accountants
Firm Registration Number - 130521W

E. Sawant



Esha Sawant
Partner
Membership Number - 135225

Place: Mumbai
Date: 17/12/2024
UDIN : 25135225BMJONX8325

HOME ZONE RUBBER SOLUTIONS LIMITED
CIN: U51909MH2020PLC347814
Re-stated Balance Sheet as on September 30, 2024

Particulars	Note	for the period	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
		ended 30th September 2024			
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
I EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share capital	1	629.61	559.61	489.61	300.00
(b) Share Application Money Pending for Allotment	2				179.61
(c) Reserve & Surplus	3	3,553.28	1,057.09	54.27	7.32
2 Share application money pending allotment		4,182.89	1,616.70	543.88	486.93
3 Non-current liabilities					
(a) Long-term borrowings	4	2,636.66	2,635.24	2,427.52	538.00
(b) Deferred tax liabilities (net)		6.67	0.80	3.23	8.77
(c) Other long-term liabilities	5	0.13	980.65	343.04	234.42
(d) Long-term provisions		-	-	-	-
4 Current liabilities		2,643.46	3,616.68	2,773.79	781.19
(a) Short-term borrowings	6				
(b) Trade payables	7	1,394.96	1,130.22	2,037.23	1,207.08
(c) Other current liabilities	8	330.87	266.60	14.44	9.02
(d) Short-term provisions	9	699.58	658.66	405.34	172.70
		125.22	6.05	12.28	13.30
		2,550.63	2,061.52	2,469.29	1,402.10
TOTAL		9,376.98	7,294.91	5,786.95	2,670.22
B ASSETS					
1 Non-current assets					
(i) Tangible assets	10	3,315.77	3,315.64	2,983.90	518.45
(ii) Intangible assets	10	0.03	0.04	-	-
(iii) Capital Work in Progress		-	-	-	-
(b) Non-current investments	11	4.95	4.95	4.95	-
(c) Deferred tax assets (net)		-	-	-	-
(d) Long-term loans and advances	12	546.04	269.38	237.00	-
2 Current assets		3,866.79	3,590.00	3,225.85	518.45
(a) Current investments		-	-	-	-
(b) Inventories		-	-	-	-
(c) Trade receivables	19	1,821.58	743.77	28.52	-
(d) Cash and cash equivalents	13	725.04	804.35	48.03	146.73
(e) Short-term loans and advances	14	227.62	3.77	10.74	1.71
(f) Other current assets	15	1,447.06	1,608.80	2,244.55	1,932.41
	16	1,288.90	544.22	229.26	70.93
		5,510.20	3,704.91	2,561.10	2,151.77
TOTAL		9,376.98	7,294.91	5,786.95	2,670.22
See accompanying notes forming part of the financial statements	24				

For Aniket Kulkarni & Associates
Chartered Accountants
FRN No.130521W
E. Sawant
Esha Sameer Sawant
Partner
Mem. No. 135225
Place: Mumbai
Date: 17/12/2024
UDIN : 25135225BMJONX8325



For Home Zone Rubber Solutions Limited

Jitendra Agarwal
Jitendra Agarwal
Director
DIN: 01962790
Place: Mumbai
Date: 17/12/2024

Radheshyam Sharma
Radheshyam Sharma
Director
DIN: 88915389
Place: Mumbai
Date: 17/12/2024

Nimesh Shah
Nimesh Shah
CFO
Place: Mumbai
Date: 17/12/2024



HOME ZONE RUBBER SOLUTIONS LIMITED
Re-stated Statement of Profit and Loss for the year ended 30 September, 2024

Particulars	Note	for the period ended	For the year ended	For the year ended	For the year
		30th September 2024	March 31, 2024	March 31, 2023	ended March 31, 2022
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
II CONTINUING OPERATIONS					
1 Revenue from operations (gross)	17	4,549.70	4,532.23	3,100.16	4,227.27
Less: Excise duty		-	-	-	-
Revenue from operations (net)		4,549.70	4,532.23	3,100.16	4,227.27
2 Other income	18	2.95	3.64	0.34	-
3 Total Income (1+2)		4,552.65	4,535.87	3,100.50	4,227.27
4 Expenses					
(a) Cost of Material Consumed	19&19A	3,717.21	3,275.18	2,612.29	3,916.84
(b) Purchase of Stock-in-trade		620.87	901.51	-	-
(c) Changes in Inventory	20	-95.16	-631.10	-21.24	-
(d) Employee benefits expense	21	195.13	291.56	46.20	35.17
(e) Finance costs	22	222.29	512.51	284.75	150.02
(f) Depreciation and amortisation expense	10	70.72	120.60	94.35	51.94
(g) Other expenses	23	74.31	39.18	30.45	15.19
Total expenses		4,005.38	4,509.43	3,046.83	4,169.16
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		547.27	26.44	53.68	58.11
6 Exceptional items					
7 Tax expense:					
(a) Current tax expense for current year		125.22	6.05	12.28	13.30
(b) (Less): MAT credit (where applicable)		-	-	-	-
(c) Current tax expense relating to prior years		125.22	6.05	12.28	13.30
(d) Net current tax expense		5.87	2.43	5.54	8.77
(e) Deferred tax		131.09	3.62	6.74	22.07
8 Profit / (Loss) for the year (5 - 7)		416.19	22.82	46.94	36.04
9 Statement of Profit & Loss without stating EBITDA					
Earnings per share (of 10/- each): in INR					
(a) Basic					
(i) Continuing operations		7.10	0.46	1.51	10.83
(ii) Total operations		7.10	0.46	1.51	10.83
(b) Diluted					
(i) Continuing operations		7.10	0.46	1.51	10.83
(ii) Total operations		7.10	0.46	1.51	10.83
See accompanying notes forming part of the financial statements	24				

For Aniket Kulkarni & Associates
Chartered Accountants
FRN No.130521W
E. Sawant
Esha Sameer Sawant
Partner
Mem. No. 135225
Place: Mumbai
Date: 17/12/2024
UDIN : 25135225BMJONX8325



For Home Zone Rubber Solutions Limited

Jitendra Agarwal
Jitendra Agarwal
Director
DIN: 01962790
Place: Mumbai
Date: 17/12/2024

Radheshyam Sharma
Radheshyam Sharma
Director
DIN: 08915389
Place: Mumbai
Date: 17/12/2024

Nimesh Shah
Nimesh Shah
CFO
Place: Mumbai



HOME ZONE RUBBER SOLUTIONS LIMITED
RE STATED CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2024

PARTICULARS	for the period ended 30th September 2024 ₹ in Lakhs	Year Ended 31.03.2024 ₹ in Lakhs	Year Ended 31.03.2023 ₹ in Lakhs	Year Ended 31.03.2022 ₹ in Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax and extraordinary items	547.27	26.44	53.68	58.11
<u>Adjustment for:</u>				
Depreciation	70.72	120.60	94.35	51.94
Interest Charges	214.97	504.65	279.95	134.80
Interest Income	(2.41)	(0.23)	(0.34)	-
Non Cash expenses	-	-	-	-
Operating Profit before Working Capital Changes	830.49	651.46	427.64	244.85
<u>Adjustments for Working Capital Changes:</u>				
Trade Receivables	79.31	(756.32)	98.70	(116.62)
Short Term Loans & Advances	161.75	635.75	(312.14)	(1,209.20)
Other Current Assets	-744.68	(314.96)	(158.33)	(68.73)
Inventories	-1077.81	(715.25)	(28.52)	-
Trade Payables	64.28	252.16	5.42	7.11
Other Current Liabilities	40.92	253.32	237.64	172.20
Short term borrowings	0.00	-	-	-
Cash generated from Operations	(645.75)	6.17	265.40	(970.39)
Income Tax Paid	(6.05)	(12.78)	(13.30)	-
Net Cash Flow from Operating activities	(651.80)	(6.12)	252.11	(970.39)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets (Including WIP)	-70.57	(452.36)	(2,560.06)	(570.38)
Proceeds from sale of fixed asset	-	-	0.25	-
Loan given	-276.68	(32.38)	(237.00)	-
Investment in shares	0	-	(4.95)	-
Interest Income	2.41	0.23	0.34	-
Net Cash used in Investing Activities	(344.81)	(484.50)	(2,801.42)	(570.38)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Share Application Money Pending for Allotment	-	-	-	179.61
Proceeds from Long Term Borrowings	(714.56)	(61.71)	2,828.30	1,222.63
Issue of Equity Shares	70.00	70.00	10.00	275.00
Securities Premium	2,080.00	980.00	-	-
Interest paid	(214.97)	(504.65)	(279.95)	(134.80)
Net Cash used in Financing Activities	1,220.47	483.64	2,558.35	1,542.44
Net Increase / (Decrease) in Cash & Cash Equivalents	223.85	(6.97)	9.03	1.67
Cash & Cash Equivalents as at end of the year (Refer Note (b) below)	227.62	3.77	10.74	1.71
Cash & Cash Equivalents as at the beginning of the year	3.77	10.74	1.71	0.04
	223.85	(6.97)	9.03	1.67

Notes to the cash flow statement

(a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard (AS) 3 on Cash Flow statement issued by the institute of Chartered Accountants of India.

(b) Cash and cash equivalents consist of cash on hand and balances with banks. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts as per Note-11.

	30-Sep-24	31-Mar-24	31-Mar-23	31-Mar-22
Cash on hand	27.82	3.69	0.04	0.04
Balances with Banks	199.80	0.09	10.70	1.67
Cash and Cash Equivalents (Note-11)	227.62	3.77	10.74	1.71
Effect of exchange rate changes	-	-	-	-
Cash and cash equivalents as restated	227.62	3.77	10.74	1.71

(c) Previous year figures have been regrouped / rearranged wherever considered necessary.

This is the Cash Flow statement referred to in our report of even date.

As per our report of even date
For Aniket Kulkarni & Associates
Chartered Accountants
FRN No.130521W
E. Sawant
Esha Sameer Sawant
Partner
Mem. No. 135225
Place: Mumbai
Date: 17/12/2024
UDIN : 251352258MIONX8325



For HOME ZONE RUBBER SOLUTIONS LIMITED

Jitendra Agarwal
Jitendra Agarwal
Director
DIN: 01962790
Place: Mumbai
Date: 17/12/2024

Radheyshyam Sharma
Radheyshyam Sharma
Director
DIN: 08915389
Place: Mumbai
Date: 17/12/2024

Nimesh Shah
Nimesh Shah
CFO
Place: Mumbai



HOME ZONE RUBBER SOLUTIONS LIMITED

Note 1 Share capital

Particulars	For the period 30 September, 2024		As at 31 March, 2024		As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	₹ in INR	Number of shares	₹ in INR	Number of shares	₹ in INR	Number of shares	₹ in INR
(a) Authorized Equity shares of Rs. 10/- each with voting rights	100.00	1,000.00	61.00	6,100.00	50.00	500.00	30.00	300.00
(b) Issued & Subscribed & paid up Share Capital Equity shares of Rs. 10/- each with voting rights	52.96	529.61	52.96	529.61	48.96	489.61	30.00	300.00
Total	52.96	529.61	52.96	529.61	48.96	489.61	30.00	300.00

Notes:

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

Particulars	30.09.2024			31.03.2024			31.03.2023			31.03.2022					
	Opening Balance	Fresh Issue	Closing Balance	Particulars	Opening Balance	Fresh Issue	Closing Balance	Particulars	Opening Balance	Fresh Issue	Closing Balance	Particulars	Opening Balance	Fresh Issue	Closing Balance
Equity shares with voting rights for the period ended 30 September, 2024				Equity shares with voting rights Year ended 31 March, 2023				Equity shares with voting rights Year ended 31 March, 2022				Equity shares with voting rights Year ended 31 March, 2021			
- Number of shares	55.96	7.00	62.96	- Number of shares	48.96	7.00	55.96	- Number of shares	30.00	16.96	46.96	- Number of shares	2.50	17.50	30.00
₹ in INR	559.60	70.00	629.60	₹ in INR	489.61	70.00	559.61	₹ in INR	300.00	169.61	469.61	₹ in INR	25.00	175.00	300.00
Year ended 31 March, 2024				Year ended 31 March, 2022				Year ended 31 March, 2021				Year ended 31 March, 2020			
- Number of shares	48.96	7.00	55.96	- Number of shares	30.00	18.96	48.96	- Number of shares	2.50	17.50	30.00	- Number of shares	-	-	-
₹ in INR	489.60	70.00	559.60	₹ in INR	300.00	189.61	489.61	₹ in INR	25.00	175.00	300.00	₹ in INR	-	-	-

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

Class of shares / Name of shareholder	For the period 30 September, 2024		As at 31 March, 2024		As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Bhendra Agarwal	48.71	77.37%	30.75	58.11%	28.75	58.00%	28.75	95.00%
Home Zone Metal	-	0.00%	17.96	33.89%	-	0.00%	-	0.00%
	48.71	77.37%	48.71	92.00%	28.75	58.00%	28.75	95.00%

Note: The above shareholders are the promoters of the company.

Note 2

SHARE APPLICATION MONEY PENDING FOR ALLOTMENT				
PARTICULARS	As at 30 Sept, 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
Share Application Money Pending for Allotment				179.61
Total ₹				179.61




HOME ZONE RUBBER SOLUTIONS LIMITED

Notes forming part of the financial statements

Note 3 Reserves and surplus

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance	77.09	54.27	7.32	(28.72)
Add: Profit / (Loss) for the year	416.19	22.82	46.94	36.04
Add: Less Trf to General Reserve				
(b) Securities Premium	493.28	77.09	54.27	7.32
	3,060.00	980.00	-	-
(c) General Reserve	-	-	-	-
Closing balance	3,553.28	1,057.09	54.27	7.32

Note 4 Long Term Borrowings

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Secured Loan	2,636.66	2,635.24	2,427.52	538.00
Total	2,636.66	2,635.24	2,427.52	538.00

Note 5 Other long-term liabilities

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Loans And Advances And Intercompany Deposited From Related Parties	-	951.66	343.04	234.42
Others	0.13	28.98	-	-
Total	0.13	980.65	343.04	234.42

Note 6 Short-term borrowings

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Cash Credit Facility	1,394.96	1,130.22	2,037.23	1,207.08
Total	1,394.96	1,130.22	2,037.23	1,207.08

Note 7 Trade payables

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Trade payables:				
Acceptances				
Other than Acceptances				
(i) Less Than one year	351.99	287.72	4.93	4.29
Sundry creditor for expenses	(21.12)	(21.12)	9.52	4.73
Total	330.87	266.60	14.44	9.02



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Note 8: Other current liabilities

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Current maturity to long term debt	181.81	306.88	208.05	78.22
(b) Statutory Liabilities	152.77	71.69	21.80	2.87
(c) Advances from Customers	329.67	252.13	131.14	83.05
(d) Other Payable	35.33	27.95	44.34	8.56
Total	699.58	658.66	405.34	172.70

Note 9 Short-term provisions

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Income Tax payable	125.22	6.05	12.28	13.30
Total	125.22	6.05	12.28	13.30



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HOME ZONE RUBBER SOLUTIONS LIMITED
Notes forming part of the financial statements

Note 10 Fixed assets

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As At 01/04/2024	Additions During the period	Deletions During the period	As At 30/09/2024	As At 01/04/2024	For the Year	Up to 30/09/2024	As At 30/09/2024	As At 31/03/2024	
Furniture & fixtures	0.25	70.16	0.25	1,040.97	0.004	0.03128	0.004	0.25	756.55	
Plant & Machinery	970.81	0.42	1,040.97	1.37	214.26	70.55	284.81	756.16	756.55	
Computers, Laptops & Software	0.95	0.00	0.42	2,558.62	0.62	0.01	0.63	0.73	0.33	
Land	2,558.62	0.00	0.25	0.25	0.21	0.00	-	2,558.62	2,558.62	
Intangible Assets	0.25	-	-	0.25	0.21	0.00	0.21	0.04	0.13	
Total	3,530.88	70.57	-	3,601.45	215.09	70.60	285.66	3,315.80	3,315.62	
Previous Year	570.38	2,560.00	-	3,130.38	51.94	94.50	146.44	2,984.01	2,983.94	

Note - : Fixed Assets

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As At 01/04/2023	Additions During the Year	Deletions During the Year	As At 31/03/2024	As At 01/04/2023	For the Year	Up to 31/03/2024	As At 31/03/2024	As At 31/03/2023	
Furniture & fixtures	0.25	0.25	0.25	0.25	0.12	0.09	0.21	0.24	0.13	
Plant & Machinery	519.01	451.80	970.81	0.95	94.06	120.20	214.26	756.55	424.95	
Computers, Laptops & Software	0.63	0.32	0.31	2,558.62	0.31	0.31	0.62	0.32	0.32	
Land	2,558.62	-	0.25	0.25	0.12	0.09	-	2,558.62	2,558.62	
Intangible Assets	0.25	-	-	0.25	0.12	0.09	0.21	0.04	0.13	
Total	3,078.51	452.36	-	3,530.87	94.49	120.60	215.09	3,315.78	2,984.01	
Previous Year	570.38	2,560.00	-	3,130.38	51.94	94.50	146.44	2,984.01	2,983.94	

Note - : Fixed Assets

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As At 01/04/2022	Additions During the Year	Deletions During the Year	As At 31/03/2023	As At 01/04/2022	For the Year	Up to 31/03/2023	As At 31/03/2023	As At 31/03/2022	
Plant & Machinery	570.00	0.75	570.75	0.82	51.74	94.06	145.80	424.95	518.26	
Computers, Laptops & Software	0.38	0.69	0.25	2,558.62	0.20	0.44	0.50	0.32	0.18	
Land	-	2,558.62	-	2,558.62	-	0.44	0.50	2,558.62	-	
Total	570.38	2,560	0.25	3,130.19	51.94	94.50	146.30	2,983.90	518.45	
Previous Year	-	570	-	570.38	-	51.94	51.94	518.45	-	

Note - : Fixed Assets

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As At 01/04/2021	Additions During the Year	Deletions During the Year	As At 31/03/2022	As At 01/04/2021	For the Year	Up to 31/03/2022	As At 31/03/2022	As At 31/03/2022	
Plant & Machinery	570.00	0.38	570.00	0.38	-	51.74	51.74	518.25	-	
Computers, Laptops & Software	0.38	-	-	-	-	0.20	0.19	0.19	-	
Total	-	570.38	-	570.38	-	51.94	51.93	518.45	-	
Previous Year	-	-	-	-	-	-	-	-	-	



HOME ZONE RUBBER SOLUTIONS LIMITED
Notes forming part of the financial statements

Note 11 Investments

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Shares of Bharat Bank	4.95	4.95	4.95	
Total		4.95	4.95	

Note 12 Long-term loans and advances

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(Unsecured, Considered Good) Others				
Total	546.04	269.38	237.00	

Note 13 Trade Receivables

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Other Trade receivables				
Unsecured, considered good				
(i) Less Than Six Months			37.38	
(ii) Six month to One year	725.04	769.42	10.65	84.20
(iii) One year to Two years		34.93		62.53
(iv) Two years to Three years				
(v) More than Three years				
Other Debts				
Total	725.04	804.35	48.03	146.73

Note 14 Cash and cash equivalents

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Cash on hand	27.82	3.69	0.04	0.04
(b) Balances with banks				
(i) In current accounts	199.80	0.09	10.70	1.67
Total	227.62	3.77	10.74	1.71

Note 15 Short-term loans and advances

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Advance Payment - Others				
(i) Advance to Suppliers	176.80	1,534.55	2,214.55	1,932.41
(ii) Advances loans to others	1,270.26	74.26	30.00	
Total	1,447.06	1,608.80	2,244.55	1,932.41

Note 16 Other Current Assets

Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) TDS/TCS Receivable & Advance tax	55.55	23.89	7.76	8.33
(b) GST ITC	214.30	50.84	0.83	57.42
(c) Advances	405.47	323.65	4.93	5.18
(d) Deposits		50.00		
(e) Prepaid Expenses	1.07	0.85		
(f) EPR Provision	612.50	95.00	215.73	
Total	1,288.90	544.22	229.26	70.93



HOME ZONE RUBBER SOLUTIONS LIMITED
Notes forming part of the financial statements

Note 17 Revenue from operations

Sr. No.	Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
a.	Sale of Goods	3,437.04	4,437.23	2,887.66	
b.	Sale of EPR credits	1112.657	95.00	212.50	4,227.27
	Total	4,549.70	4,532.23	3,100.16	4,227.27

Note 18 Other Income

Sr. No.	Particulars	for the period ended 30th September 2024	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022
		₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(i)	Interest	2.41	0.23	0.34	
(ii)	Exchange Gain	0.54	3.41		
	Total	2.95	3.64	0.34	-



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HOME ZONE RUBBER SOLUTIONS LIMITED
Notes forming part of the financial statements

Note 19 : Cost of Material Consumed

Particulars	for the period ended	As at 31 March, 2024	As at 31 March,	As at 31 March,
	30th September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Opening stock	91.43	7.28	-	-
Add: Purchases	2,832.50	2,859.87	2,619.59	3,883.02
Less: Closing Stock	274.08	91.43	7.28	-
Total	2,649.85	2,775.72	2,612.31	3,883.02

Note 19A : Direct expense

Particulars	for the period ended	As at 31 March, 2024	As at 31 March,	As at 31 March,
	30th September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Transportation charges	103.19	90.17	-0.018	33.82
Clearing Charges	785.07	206.68	-	-
Electricity Charges	105.60	84.00	-	-
Labour Charges	49.67	73.57	-	-
Repairs and Maintenance	15.13	29.23	-	-
Security Expenses	7.54	13.24	-	-
Unloading Charges	1.04	2.57	-	-
Testing charges	0.08	-	-	-
Total	1,067.38	499.46	(0.02)	33.82

Note 20 : Changes in Inventories

Particulars	for the period ended	As at 31 March, 2024	As at 31 March,	As at 31 March,
	30th September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Opening stock	652.34	21.24	-	-
Less: Closing Stock	1,547.50	652.34	21.24	-
Total (Increase)/Decrease in Inventory	(895.16)	(631.10)	(21.24)	-

Note 21 Employee benefits expense

Particulars	for the period ended	As at 31 March, 2024	As at 31 March,	As at 31 March,
	30th September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Salaries and wages	193.17	287.88	45.85	34.52
Staff welfare expenses	1.96	3.68	0.32	0.65
Employee tax	-	0.02	0.03	-
Total	195.13	291.56	46.20	35.17

Note 22 Finance costs

Particulars	for the period ended 30	As at 31 March, 2024	As at 31 March,	As at 31 March,
	September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
(a) Interest expense on:				
(i) Others				
- Interest	214.97	504.65	279.95	134.80
(ii) Bank Charges	7.32	7.86	4.80	15.22
Total	222.29	512.51	284.75	150.02

Note 23 Other expenses

Particulars	for the period ended	As at 31 March, 2024	As at 31 March,	As at 31 March,
	30th September 2024	2024	2023	2022
	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs	₹ in Lakhs
Audit Fees	1.75	3.50	4.00	4.00
Commission and Brokerages	-	-	5.10	-
Traveling Expenses	4.30	1.09	4.12	3.72
Business promotion expenses	7.25	-	0.12	-
Vehicle Running Expenses	0.19	0.28	0.16	0.68
General Expenses	22.43	1.68	1.46	0.72
Printing and stationery	0.31	0.71	0.69	0.51
Legal and Professional Fees	24.08	16.29	3.55	5.53
Late Fees	-	-	0.05	0.03
Rent Rates and taxes	0.02	-	11.20	-
Telephone Charges	0.21	1.13	-	-
Conveyance expenses	1.47	1.38	-	-
ROC fees	5.39	3.13	-	-
Selling promotion expenses	-	0.41	-	-
Factory Rent	4.20	-	-	-
Stamp Duty and Registration - Renewal of CC and TL	0.06	2.75	-	-
Processing fees	-	1.08	-	-
Foreign exchange Loss	-	1.62	-	-
Software expenses	0.78	1.35	-	-
Computer Maintenance	0.24	0.46	-	-
Postage and Courier Charges	0.14	0.25	-	-
Insurance charges	1.49	1.67	-	-
Registration fees	-	0.40	-	-
Total	74.31	31.19	30.45	15.19



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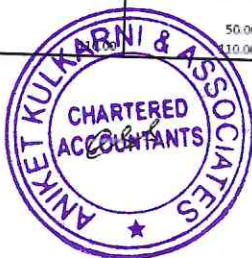
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Particulars	Unit of Measurement	for the period ended 30th September 2024	March 31, 2024	March 31, 2023	March 31, 2022
Current Ratio	In multiple	2.16	1.80	1.04	1.53
Debt-Equity Ratio	In multiple	0.63	2.24	5.10	1.60
Return on Equity Ratio	In %	9.95	1.41	8.63	7.40
Trade receivables Turnover Ratio	In Days	6.29	5.63	64.55	28.81
Trade payables Turnover Ratio	In Days	8.56	10.73	181.40	430.49
Net Profit Ratio	In %	0.09	0.01	0.02	0.01
Return on Capital Employed	In %	0.11	0.13	0.11	0.20

24. Related Party Transactions

Nature of Transactions	Key Management			
	for the period ended 30th September 2024	2023-2024	2022-2023	2021-2022
EXPENDITURE				
Remuneration and Allowances				
Jitendra Agarwal	36.32	120.00	12.00	9.00
Purchases				
SKVA rubber solutions Pvt Ltd	268.02	2038.49	274.02	440.87
S&J Granulate Solutions Pvt Ltd	0.00	103.64	2109.53	3407.38
Home Zone Metals Pvt Ltd		59.75		
Sales				
SKVA rubber solutions Pvt Ltd	93.52	450.85	0.00	0.00
S&J Granulate Solutions Pvt Ltd	0.00	56.57	0.00	0.00

Loan Payable / (Receivable)	for the period ended 30th September 2024	2023-2024	2022-2023	2021-2022
Jitendra Agarwal				
Opening balance (Payable)/Receivable	(766.08)	(114.84)	(107.14)	(219.64)
Loan taken	1,942.20	1,183.01	50.70	(162.50)
Loan repaid	450.32	531.77	43.00	275.00
Closing balance (Payable)/Receivable	725.80	(766.08)	(114.84)	(107.14)
Ramesh Agarwal				
Opening balance (Payable)/Receivable	50.00	-	-	-
Loan taken	4.20	-	-	30.00
Loan repaid	4.20	50.00	-	2.50
Closing balance (Payable)/Receivable	50.00	50.00	-	(27.50)
Sushila Agarwal				
Opening balance (Payable)/Receivable	37.00	-	(100.00)	(15.00)
Loan taken	-	-	125.00	85.00
Loan repaid/given	-	37.00	225.00	-
Closing balance (Payable)/Receivable	37.00	37.00	-	(100.00)
Amit Agarwal				
Opening balance (Payable)/Receivable	7.06	-	-	-
Loan taken	52.58	14.15	-	3.75
Loan repaid	60.83	21.20	-	3.75
Closing balance (Payable)/Receivable	0.00	7.06	-	-
Home Zone Metals Pvt Ltd				
Opening balance (Payable)/Receivable	0	(228.20)	-	1.60
Loan taken	245.33	292.08	335.10	212.00
Loan repaid	245.02	63.88	106.90	(213.60)
Closing balance (Payable)/Receivable	0.31	0.00	228.20	-
SKVA rubber solutions Pvt Ltd				
Opening balance (Payable)/Receivable/Adv	476.19	1,327.41	-	-
Loan taken	-	1,014.21	-	-
Loan repaid/given	-	163.00	1,327.41	-
Closing balance (Payable)/Receivable/Adv	476.19	476.19	1,327.41	-
S&J Granulate Solutions Pvt Ltd				
Opening balance (Payable)/Receivable/Adv	309.83	891.10	-	-
Loan taken	-	884.11	3,291.10	-
Loan repaid	0.06	302.84	2,400.00	-
Closing balance (Payable)/Receivable/Adv	309.83	309.83	891.10	-
Shakshi Estates				
Opening balance (Payable)/Receivable	110.00	160.00	-	-
Loan taken	-	-	-	-
Loan repaid/given	-	50.00	160.00	-
Closing balance (Payable)/Receivable	110.00	110.00	160.00	-



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Annexure III - Statement of Significant Accounting Policies

1. Statement of Significant Accounting Policies

I. Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules 2014.

II. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

III. Tangible Fixed Assets:

Fixed assets are stated at cost, less accumulated depreciation and impairment loss if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs, if any, relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

IV. Depreciation:

Depreciation is provided using the Written Down Value Method ('WDV') as per the useful life prescribed in Schedule II of the Companies Act, 2013.

V. Intangible assets and amortization

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, the intangible assets are carried at cost less accumulated amortization and accumulated impairment, if any.

The amortization period and method are reviewed at each Balance Sheet date. If the expected useful life of the asset is significantly different from the previous estimates, the amortization period is changed accordingly.



VI. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use.

VII. Inventories

Inventories are valued at lower of cost and net realisable value whichever is lower, cost is determined on FIFO basis.

VIII. Revenue Recognition :

Revenue from sale of products is recognised when significant risks and rewards of ownership are passed to the buyer.

IX. Foreign currency transactions –

- (i) Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.
- (ii) Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.
- (iii) Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss.

X. Retirement and other employee benefits :

Retirement benefits in the form of provident fund is a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the year when the contributions are due. There are no obligations other than the aforementioned contribution payable.



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XI. Income Taxes :

Tax expense comprises current tax and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets and deferred tax liabilities across various countries of operation are not set off against each other as the company does not have a legal right to do so. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

At each balance sheet date the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realised.

XII. Earnings Per Share :

Basic Earnings per share are calculated by dividing the net profit or loss for the Period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.



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XIII. Provisions :

A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

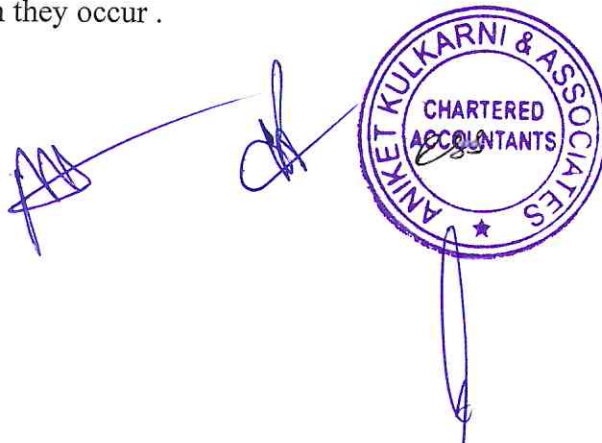
XIV. Contingent liabilities :

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. A disclosure is made for a contingent liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Company;
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- c) present obligation, where a reliable estimate cannot be made.

XV. Borrowing Costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur .



Annexure III - Statement of Re-stated Financial Statements

I. Non-adjustment Items :

No Audit qualifications for the respective periods which require any corrective adjustment in these Re-stated Financial statements of the company have been pointed out during the restated period.

II. Material regroupings :

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

III. Other figures of the previous years have been regrouped / reclassified and I or rearranged wherever necessary.

IV. The balance of Sundry Creditors, Sundry Debtors, Loans Advances, Unsecured Loans, and Current Liabilities are subject to confirmation and reconciliation.

V. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

For Aniket Kulkarni & Associates
Chartered Accountants
Firm Registration Number: 130521

E. Sawant

Esha Sawant
Partner
Membership Number: 135225
Place: Mumbai
Date: 17/12/2024
UDIN : 25135225BMJONX8325



For Home Zone Rubber Solutions Limited

Jitendra Agarwal

Jitendra Agarwal
Director
DIN: 01962790
Place: Mumbai
Date: 17/12/2024

Radheyshyam Sharma

Radheyshyam Sharma
Director
DIN: 08915389
Place: Mumbai
Date: 17/12/2024

Nimesh Shah

Nimesh Shah
CFO
Place: Mumbai
Date: 17/12/2024

