

May 23, 2025

BSE Limited
Floor 25, P.J.Towers
Dalal Street
Mumbai- 400001

REF: SCRIP CODE: 534063

SUBJECT: OUTCOME OF MEETING OF BOARD OF DIRECTORS HELD TODAY, 23rd May-2025, AS PER REGULATION 30 AND 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir/Ma'am,

This is to inform you that Board of Directors of the Company, in its meeting held today i.e. Friday, 23rd May, 2025, inter alia, has considered and approved audited Financial Results along with the Auditor Report for the quarter and Year ended on 31st March 2025.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith audited Financial Results along with Auditor Report for the quarter and Year ended on 31st December 2024.

The meeting of Board of Directors of the Company commenced at 3.30 P.M and concluded at 4.00 P.M

Please take the same on record.

Thanking You,

For **Futuristic Solutions Limited**

Sikha Rani Kushwaha
Company Secretary & Compliance Officer

Encl: as above



Mahesh Yadav & Co.

CHARTERED ACCOUNTANTS

1st Floor, Near HDFC Bank, Mohammadpur Road, Tauru-122105

Mobile – 9891137660, E-mail: camaheshyadav93@gmail.com

Independent Auditor's reports on the Quarterly and year to Date audited financial results of Futuristic Solutions Limited pursuant to regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Futuristic Solutions Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results ("the Statement") of Futuristic Solutions Limited ("the Company") for the quarter and year ended March 31, 2025, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in the regard;
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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





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the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of the adequate accounting record in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors of the Company is responsible for assessing the ability of the Company 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.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the 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.





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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, for the purpose of expressing an opinion on effectiveness of the Company's internal financial 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, bases on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast signification doubt on the ability of the company 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 statement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter





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The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Further, the year- to- date figures for the nine months ended December 31, 2024 were compilation of reviewed figures of the quarter ended September 30, 2024 and December 31, 2024 and the figures for the quarter ended June 30, 2024, which were subject to audit.

For Mahesh Yadav & Co.

Chartered Accountants

Firm's Registration No- 036520N



Mahesh Yadav

Proprietor

Membership No: - 548924

UDIN: 25548924BMUKHK3970

Place: New Delhi

Date: 23rd May 2025

FUTURISTIC SOLUTIONS LIMITED
Balance Sheet as at March 31, 2025

(Amount in Rs. lakhs)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
Assets			
Financial Assets			
Cash and cash equivalents	1	674.82	666.59
Bank Balance other than above	2	0.38	0.21
Trade Receivables	3	-	182.75
Loans	4	2.15	2.09
Investments	5	105.24	99.47
Other Financial assets	6	7.09	7.09
Total of Financial Assets		789.68	958.20
Non-financial Assets			
Inventories	7	468.29	487.79
Current tax assets (Net)	8	4.97	4.81
Deferred tax Assets	9	2.71	3.03
Property, Plant and Equipment	10	1.93	2.60
Other non-financial assets	11	321.43	241.45
Total of Non-Financial Assets		799.32	739.68
TOTAL ASSETS		1,589.00	1,697.89
LIABILITIES AND EQUITY			
Financial Liabilities			
Borrowings (Other than Debt Securities)	12	49.39	-
Other financial liabilities	13	11.06	4.37
Total of Financial Liabilities		60.45	4.37
Non-Financial Liabilities			
Current tax liabilities (Net)	14	-	54.34
Provision	15	2.02	106.55
Other non-financial liabilities	16	-	-
Total of Non-Financial Liabilities		2.02	160.89
EQUITY			
Equity Share capital	17	1,047.34	1,047.34
Other Equity	18	479.18	485.27
Total of Equity		1,526.53	1,532.62
TOTAL LIABILITIES AND EQUITY		1,589.00	1,697.88

Place: New Delhi
Date: 23rd May 2025



Mandeep Sandhu
Mandeep Sandhu
Managing Director

FUTURISTIC SOLUTIONS LIMITED

Regd. Off: M-50, Second Floor, M-Block Market, Greater Kailash-I, New Delhi-110048

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

{Amount In Rs. Lakhs}

S.NO.	PARTICULARS	Quarter ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations					
	(a) Interest Income	0.09	0.09	0.09	0.36	0.44
	(b) Realisation of claims	-	-	192.50	19.50	303.50
	(c) Cancellation of contract	-	-	-	-	-
	Total Revenue from Operation	0.09	0.09	192.59	19.86	303.94
	Other Income	12.07	12.23	12.26	56.91	48.50
	Total Income	12.16	12.32	204.85	76.77	352.44
2	Expenses					
	(a) Finance Cost	0.77	-	0.18	0.79	2.89
	(b) Change in inventories	-	-	9.75	19.50	87.73
	(c) Employee benefits expense	6.93	6.80	6.06	27.34	26.22
	(d) Depreciation and amortization expense	0.11	0.11	0.18	0.45	0.74
	(e) Other Expenses	8.19	6.27	9.65	34.25	37.64
	Total Expenses	16.01	13.19	25.82	82.34	155.22
3	Profit/(Loss) before tax(1-2)	-3.85	-0.86	179.03	-5.57	197.22
4	Tax Expenses:					
	(a) Current year	-	-	48.34	-	54.34
	(b) Earlier years	0.04	-	1.09	0.19	1.09
	(c) Deferred Tax	0.95	-	1.07	0.33	0.51
5	Profit after tax	-4.83	-0.86	128.52	-6.09	141.28
6	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-	-
7	Total comprehensive income for the year (5+6)	-4.83	-0.86	128.52	-6.09	141.28
8	Paid up equity capital face value of Rs. 10/- each	1,047.34	1,047.34	1,047.34	1,047.34	1,047.34
9	Other Equity	-	-	-	479.18	485.27
10	Earning per share					
	(a) Basic	-0.05	-0.01	1.23	-0.06	1.35
	(b) Diluted	-0.05	-0.01	1.23	-0.06	1.35

Notes:

- The Company has adopted Ind AS from April 1, 2019. Accordingly, these financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Amended Rules, 2016.
- The audited financial results for the quarter ended March 31, 2025 have been reviewed by the audit committee and approved by Board of Directors of the company in their respective meeting held on May 23, 2025 & limited review of the same is carried out by the statutory auditors of the company.
- Previous years figures have been recasted and regrouped whenever applicable, to the extent possible.
- There were no Investor Complaints at the beginning of quarter. No Investor Complaints were received during the quarter ended March 31, 2025 and pending for disposal at the end of the quarter.
- The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published year to date figures upto December 31, 2024 being the date of the third quarter of the financial year which was limited reviewed.
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.

Place: New Delhi
Date: 23rd May 2025



Mandeep Sandhu
Managing Director

FUTURISTIC SOLUTIONS LIMITED
Statement of Cash flows for the year ended March 31, 2025

(Amount in Rs. lakhs)

	Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A.	Cash Flows from operating activities		
	Net Profit / (Loss) before Tax	(5.57)	197.22
	<u>Adjustments :</u>		
	Depreciation	0.45	0.74
	Interest income	49.66	48.24
	Dividend Received	0.04	0.04
	Profit from sale of fixed assets	1.64	-
	Inventory provided for / (reversal)	-	-
	Finance Cost	0.79	2.89
	Operating profit before changes in assests and liabilities	(55.65)	152.57
	Changes in Assets and Liabilities		
	Decrease/(Increase) in Loans & Advances	(0.06)	1.00
	Decrease/(Increase) in Trade Receivables	182.75	(182.75)
	Decrease/(Increase) in Other assets	(76.38)	3.65
	Decrease/(Increase) in Inventory	19.50	87.73
	Increase/(Decrease) in Liabilities	6.69	(0.11)
	Cash Generated from Operating Activities	76.85	62.08
	Taxes Paid	(54.58)	(6.77)
	Net Cash Inflow/(Outflow) from Operating Activities	22.27	55.31
B	Cash Flows from Investing Activities		
	Sale of Fixed Assets	1.85	-
	Dividend Received	0.04	0.04
	Dividend Paid	(104.65)	(104.66)
	Purchase of Investments	(15.00)	-
	Sale of Investments	9.23	-
	Interest Received	49.66	48.24
	Net Cash Inflow/(Outflow) from Investing Activities	(58.86)	(56.38)
C	Cash Flows from Financing Activities		
	Receipt /(Repayment) of bank overdraft	49.39	-
	Interest Paid	(0.79)	(2.89)
	Payment of lease liability	(3.60)	(3.60)
	Net Cash Inflow/(Outflow) from Financing Activities	44.99	(6.49)
	Net Increase/(Decrease) In cash and Cash Equivalents	8.40	(7.56)
	Cash and Cash Equivalents at the beginning of the year	666.80	674.36
	Cash and Cash Equivalents at the end of the year	675.20	666.80
	Cash and Bank Balances Include:		
	(i) Balance with banks in current accounts	674.88	666.58
	(ii) Cash on hand	0.32	0.22
	Total	675.20	666.80

Place: New Delhi
Date: 23rd May 2025



Mandeep Sandhu
Mandeep Sandhu
Managing Director

FUTURISTIC SOLUTIONS LIMITED

Information on related party transactions pursuant to Ind AS 24 - Related Party Disclosures

During the year, the Company entered into transactions with the related parties. List of related parties along with nature as at March 31, 2025, March 31, 2024 are presented below:

Relationship	Name of Related Party
a) Director/Key Managerial Personnel (KMP)	Mr. Mandeep Sandhu (MD) Ms. Sangeeta Sandhu (Director) Mr. Tanuj Krishna Sahgal
b) Other entities where the Reporting Company is directly/indirectly interested (either individually or with others) or by Director, KMP or shareholders)	Moral Holdings Limited Mishry Holdings Limited Futuristic Remedies Limited Futuristic Minerals Pvt Limited Futuristic Realty Pvt Limited Diana Euro – Chem. Pvt Limited V K Construction Co Pvt Ltd Bhangoo & Co. (Partnership Firm) Varun Shaunik Sandhu (Son of Director)

Related Party Transactions

(Amount in Rs. lakhs)

A. 2024-25 [2023-24] figures are in brackets

Related party transactions	Key Managerial Personnel	Companies which are directly or indirectly related to the company
A) Transaction during the year		
Rent Paid		
Moral Holdings Limited		3.60 (3.60)
Remuneration to Director		
Mandeep Sandhu	21.00 (21.00)	
Reimbursement of Tax expenses		
Mandeep Sandhu	67.97 (9.83)	- -
Varun Shaunik Sandhu		1.76 -
Cancelation of claim		
Diana Euro Chem Private Limited		- (182.75)
Futuristic Remedies Limited		- (52.00)
V K Construction Co Pvt Ltd		19.50 (68.75)



(Amount in Rs. lakhs)

B) Balance Outstanding at the End of March 31, 2025 and [March 31, 2024] figures are in brackets.

Diana Euro Chem Private Limited		- 182.75 Dr
Moral Holdong Limited		0.65 Cr (-)
Mandeep Sandhu		4.61 Cr (1.25 Cr)
Varun Shunik Sandhu		1.76 Cr (-)
Amount paid on Security deposits against lease agreement		7.00 Dr
Moral Holdings Limited		(-7)
Investments		
Bhangoo & Co		74.47 Dr
Partner's Capital		(74.47 Dr)



May 23, 2025

BSE Limited

Floor 25, P.J.Towers

Dalal Street

Mumbai- 400001

REF: SCRIP CODE: 534063

**Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
–Declaration for Audit Report with Unmodified Opinion for the Financial Year ended on 31st
March, 2025**

Dear Sir/Ma'am,

Pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/S MAHESH YADAV & CO, Chartered Accountants have issued Audit Report with unmodified Opinion on the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025.

You are requested to take the information on record.

Yours Sincerely

For Futuristic Solutions Limited


Mandeep Sandhu
Managing Director
DIN: 00115301

