



**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

**Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002**

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CIN: U70101DL2010PTC203500

INDEPENDENT AUDITOR'S REPORT

**TO
THE MEMBERS OF
TECHNOCRAFT DEVELOPERS PRIVATE LIMITED
REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **TECHNOCRAFT DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, the financial position of the Company as at 31st March 2025 and its financial performance for the year ended on that date.

OTHER INFORMATION

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the 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.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management and Board of Directors of the Company are 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 of the Company in accordance with the accounting principles generally accepted in India, 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 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; design, implementation and maintenance of adequate internal financial controls, that are 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, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITY

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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.

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

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

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

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 year 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 Section 143(11) of the Act, the Companies (Auditor's Report) Order, 2020 shall not apply to the company.
2. As required by section 143(3) of the Act, we further report that:



- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) The company doesn't have any branch office, the accounts of which have been audited by person other than company's auditor under section 143(8) of the Companies Act 2013. Hence clause (c) of section 143 (3) does not apply to the company.
- d) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- e) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act.
- f) There are no observations or comments on the financial transactions or matters which have an adverse effect on the functioning of the company.
- g) On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act;
- h) There are no qualifications, reservations or adverse remark relating to maintenance of accounts and other matters connected therewith.
- i) In our opinion, the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are adequate in commensurate to the size of the business.
- j) With respect to the other matters to be included in the Auditor's Report in accordance with requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanation given to us, the provisions of Section 197 are not applicable on private limited companies and hence not commented.
- k) 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 explanation given to us;
 - a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.



- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
- d. Omitted
- e. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested except joint ventures (either from borrowed funds or share premium or any other sources or kind of Funds) by the company to or to any other persons or entities including foreign entities with the understanding whether recorded in writing or otherwise, that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
- (b) The Management has represented, that, to the best of its knowledge and belief, that no funds have been received by the company from any persons or entity including foreign entities with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) contain any material misstatement.
- f. The Board of Directors of the Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.
- g. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has maintained its books of account on manual basis; hence the provisions of clause 2(f) (vi) are not applicable on the company.

Place: Ghaziabad
Date: 10.06.2025

For Rishi Kapoor & Company
Chartered Accountants
FRNo. 006615C



(Rishi Kapoor)
Partner
M.No.075483

TECHNOCRAFT DEVELOPERS PRIVATE LIMITED
CIN : U70101DL2010PTC203500
BALANCE SHEET AS AT 31st MARCH, 2025

(Rs. In Thousands)

PARTICULARS	NOTE NO.	AS AT 31.03.2025	AS AT 31.03.2024
-I. EQUITY & LIABILITIES			
1. SHAREHOLDER' FUNDS			
a Share Capital	1	1000.00	1000.00
b Reserves & Surplus	2	-214.09	-218.04
c Money received against Share Warrants	-	-	-
2. SHARE APPLICATION MONEY PENDING ALLOTMENT			
		-	-
3. NON CURRENT LIABILITIES			
a Long Term Borrowings	3	249.00	149.00
b Deferred Tax Liabilities (Net)	-	-	-
c Other Long Term Liabilities	-	-	-
d Long Term Provisions	-	-	-
4. CURRENT LIABILITIES			
a Short Term Borrowings	-	-	-
b Trade Payables	-	-	-
c Other Current Liabilities	4	21.94	41.94
d Short Term Provisions	-	-	-
		-	-
	TOTAL	<u><u>1056.84</u></u>	<u><u>972.90</u></u>
II. ASSETS			
1. NON CURRENT ASSETS			
a Property, Plant & Equipment and Intangible Assets	-		
(i) Property, Plant & Equipment	-	-	-
(ii) Intangible Assets	-	-	-
(iii) Capital Work In Progress	-	-	-
(iv) Intangible Assets Under Development	-	-	-
(v) Fixed Assets held for Sale	-	-	-
b Non Current Investments	5	900.00	900.00
c Deferred Tax Assets (Net)	-	-	-
d Long Term Loans & Advances	-	-	-
e Other Non Current Assets	-	-	-
2. CURRENT ASSETS			
a Current Investments	-	-	-
b Inventories	-	-	-
c Trade Receivables	-	-	-
d Cash & Cash Equivalents	6	130.29	72.90
e Short Term Loans & advances	7	26.55	-
f Other Current Assets	-	-	-
		-	-
	TOTAL	<u><u>1056.84</u></u>	<u><u>972.90</u></u>

Significant Accounting Policies and Notes on account

11

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants

FRNo.006615C

(Rishi Kapoor)

Partner

M.No.075483

For and on behalf of the Board of Directors

(Sanjay Tyagi)

Director

Din No.01446861

(Smt.Rekha Tyagi)

Director

Din No.02556586

Place : Ghaziabad

Date : 10.06.2025

UDIN : 25075483BNHZKX5149

TECHNOCRAFT DEVELOPERS PRIVATE LIMITED
CIN : U70101DL2010PTC203500
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025

(Rs. In Thousands)

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
I. CONTINUING OPERATIONS			
1 Revenue from Operations	-	-	-
2 Other Income	8	40.55	12.15
TOTAL		40.55	12.15
3 EXPENSES			
a Cost of Material Consumed	-	-	-
b Purchase of Stock In Trade	-	-	-
c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-	-	-
d Employee Benefit Expenses	-	-	-
e Finance Costs	9	0.47	0.12
f Depreciation & Amortisation Expenses	-	-	-
g Other Expenses	10	36.13	9.08
TOTAL		36.60	9.19
4 Profit / (Loss) before Exceptional & Extraordinary Items & Tax ((1+2)-3)		3.95	2.96
5 Exceptional Items		-	-
6 Profit / (Loss) before Extraordinary Items & Tax (4+/-5)		3.95	2.96
7 Extraordinary Items		-	-
8 Profit / (Loss) before Tax (6+/-7)		3.95	2.96
9 Tax Expenses			
a Current Tax Expenses for Current Year		-	-
b MAT Credit (Where applicable)		-	-
c Current Tax Expenses Relating to Prior Years		-	-
d Net Current Tax Expenses		-	-
e Deferred Tax Assets		-	-
TOTAL		-	-
10 Profit / (Loss) from Continuing Operations (8+/-9)		3.95	2.96
11 Profit / (Loss) from Discontinuing Operations Before Tax		-	-
12 Tax Expenses of Discontinuing Operations		-	-
13 Profit / (Loss) from Discontinuing Operations After Tax (11+/-12)		-	-
14 Profit / (Loss) For the Year (10+/-13)		3.95	2.96
15 Earning per Share (of Rs.10/- each) :			
a Basic		0.04	0.03
b Diluted		0.04	0.03

Significant Accounting Policies and Notes on account

11

In terms of our report attached
For Rishi Kapoor & Company

For and on behalf of the Board of Directors



(Rishi Kapoor)
Partner
M.No.075483

(Signature)
(Sanjay Tyagi)
Director
Din No.01446861

(Signature)
(Smt.Rekha Tyagi)
Director
Din No.02556586

Place : Ghaziabad

Date : 10.06.2025

UDIN : 25075483 BNH2KXS149

NOTES ON ACCOUNT

Note No. - 1

A SHARE CAPITAL

a AUTHORISED CAPITAL

Equity shares of Rs. 10/- each with voting rights

TOTAL

b ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

Equity shares of Rs. 10/- each with voting rights

TOTAL

AS AT 31.03.2025		AS AT 31.03.2024	
Number	Amount	Number	Amount
1000000	10000.00	1000000	10000.00
1000000	10000.00	1000000	10000.00
100000	1000.00	100000	1000.00
100000	1000.00	100000	1000.00

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

Particulars	No. of Shares	Amount	No. of Shares	Amount
Equity shares outstanding at the beginning of the year	100000	1000.00	100000	1000.00
Add:- Share issued during the year	-	-	-	-
Less :- Share Bought back during the year	-	-	-	-
Equity shares outstanding at the end of the year	100000	1000.00	100000	1000.00

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

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares

As Per Annexure "A" Attached

(iii) Details of share holding of the Promoters:

Name of the Promotor	As at 31st March, 2025			As at 31st March, 2024		
	Number of shares held	% holding in that class of shares	(%) Change	Number of shares held	% holding in that class of shares	(%) Change

As Per Annexure "B" Attached

Terms / rights attached to the equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. All the Equity Shares carry the same rights with respect to voting, dividends etc. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



TECHNOCRAFT DEVELOPERS PRIVATE LIMITED

Annexure - A

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

Class of shares	Name of the shareholder	As at 31 March, 2025		As at 31 March, 2024	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Preference					
Equity	Sanjay Tyagi	50000	50	50000	50
	Rekha Tyagi	50000	50	50000	50

Annexure - B

Details of share holding of the Promoters:

Class of shares	Name of the Promoter	As at 31 March, 2025			As at 31 March, 2024		
		Number of shares held	% holding in that class of shares	% Changed during the Year	Number of shares held	% holding in that class of shares	% Changed during the Year
Preference							
Equity	Sanjay Tyagi	50000	50		50000	50	
	Rekha Tyagi	50000	50		50000	50	

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TECHNOCRAFT DEVELOPERS PRIVATE LIMITED

(Rs. In Thousands)

Note No. - 2		As at 31st March, 2025	As at 31st March, 2024
RESERVES & SURPLUS			
Profit & Loss Account			
Opening Balance		-218.04	-220.99
Add ; Net Profit / (Net Loss) for the year		3.95	2.96
Closing Balance		<u>-214.09</u>	<u>-218.04</u>
	TOTAL	<u>-214.09</u>	<u>-218.04</u>

Note No. - 3			
LONG TERM BORROWINGS			
Unsecured Loans			
From Related Parties			
(List enclosed)		249.00	149.00
	TOTAL	<u>249.00</u>	<u>149.00</u>

Note No. - 4			
OTHER CURRENT LIABILITIES			
Audit Fee & Professional Charges Payable		21.94	41.94
	TOTAL	<u>21.94</u>	<u>41.94</u>

Note No. - 5			
NON CURRENT INVESTMENTS			
Equity Shares of Technocraft Constructions Private Limited (90000 Equity Share of Rs.10.00 each)		900.00	900.00
	TOTAL	<u>900.00</u>	<u>900.00</u>

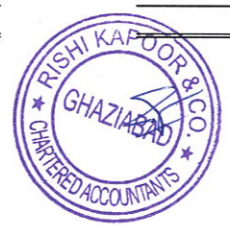
Note No. - 6			
CASH & CASH EQUIVALENTS			
Cash in Hand		41.69	1.52
Punjab National Bank- C/A		73.24	29.35
HDFC Bank -C/ A		15.36	42.03
ICICI Bank -C/A		-	-
	TOTAL	<u>130.29</u>	<u>72.90</u>

Note No. - 7			
SHORT TERM LOANS & ADVANCES			
Loans and Advances to Suppliers & Others :			
Secured, considered good		-	-
Unsecured, considered		26.55	-
Doubtful		-	-
(List enclosed)		<u>26.55</u>	-
Less: Provision for doubtful Loans & Advances		-	-
	Total	<u>26.55</u>	<u>-</u>
Balance of Sundry/Other Advances are subject to confirmation			

Note No. - 8		FOR THE YEAR ENDED 31st MARCH, 2025	FOR THE YEAR ENDED 31st MARCH, 2024
OTHER INCOME			
Commission (Received)		40.55	12.15
	TOTAL	<u>40.55</u>	<u>12.15</u>

Note No. - 9			
FINANCE COST			
Bank charges		0.47	0.12
	TOTAL	<u>0.47</u>	<u>0.12</u>

Note No. - 10			
OTHER EXPENSES			
Printing & Stationery		0.08	0.03
Fees & Subscriptions		1.80	1.50
Legal & Professional Charges		26.55	-
Travelling & Conveyance		0.15	0.02
Miscellaneous Expenses		0.06	0.03
Auditors' Remuneration		7.50	7.50
	TOTAL	<u>36.13</u>	<u>9.08</u>



TECHNOCRAFT DEVELOPERS PRIVATE LIMITED
CIN: U70101DL2010PTC203500

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31st MARCH, 2025**

Note No.: 11

A. Significant Accounting Policies

1. Basis of accounting: -

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Property, Plants & Equipment: -

There is no Property, Plants & Equipment in the company.

4. Depreciation: -

Not applicable as there is no fixed asset in the company.

5. Investments: -

Investments are stated at cost.

6. Inventories: -

NIL

7. Retirement Benefits: -

The gratuity, leave encashment and retirement benefits are accounted for on accrual basis.

8. Taxes on Income: -

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

9. Provisions, Contingent Liabilities and Contingent Assets: - (As-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

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Contingent Liabilities is disclosed in Notes to the account for: -

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

(B) Notes on Financial Statements

1. There are no creditors in the Company; hence the information is not given.
2. Previous Years' figures have been regrouped/ recast to make them comparable with the current year's figures.
3. There are no immovable properties are held in the name of Company, so it not revalued of its Property, Plant and Equipment and intangible assets during the year.
4. No proceedings have been initiated / or are pending, during the year against the company as on 31st March 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules there on.
5. The company has not defaulted in the repayment of loans or in the payment of interest to their lenders.
6. The company does not have any layer of companies.
7. The Company has not done any arrangements as per section 230 to 237 of the Companies Act, 2013.
8. The Company does not deal in Crypto Currencies during the Year.
9. The company has no working capital limit and thus is not required to submit statements with banks and other financial institutions.
10. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act.



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11. Unsecured Loans, Other Current Liabilities and Short Term Loans and Advances have been taken at their book value subject to confirmation and reconciliation.

12. Payments to Auditors:

Auditors Remuneration	2024-2025	2023-2024
Audit Fees	7500.00	7500.00
Tax Audit Fees	Nil	Nil
Company Law Matters	Nil	Nil
GST	Nil	Nil
Total	7500.00	7500.00

13. Related Party disclosure

(I) Key Management Personnel

1. Sanjay Tyagi
2. Smt. Rekha Tyagi

(II) Relative of Key Management Personnel

1. Technocraft Construction Private Limited
2. Kartikey Tyagi

14. Related Party transactions

Balances Payable to related parties are as follows:

As at March 31, 2025				
Nature of Transactions	Subsidiary /Holding of the company	Associates/ Joint ventures of Company and its subsidiaries or holding	Other Related Parties	Total
Others	NIL	NIL	249000.00	249000.00

15. Value of Imports

Raw Material
Finished Goods

Nil



16. RATIO ANALYSIS

Ratio	Methodology	For the Year ended		Variance %)	Explanation of variance more than 25%
		31.03.2025	31.03.2024		
Current Ratio	Total Current Assets over Total Current Liabilities	5.94	1.74	241.63%	Due to increase in Current Assets
Debt-Equity Ratio	Debt over Total Shareholder Equity	0.32	0.19	66.28%	Due to increase in Debt
Debt- Service Coverage Ratio	EBITDA over Debt Service (Interest & Lease Payments + Principal Repayments)	0.00	0.00	0.00%	-
Return on Equity Ratio	PAT over Total average Equity	0.005	0.004	32.87%	Due to increase in PAT
Inventory Turnover Ratio	Cost of goods sold over Average Inventory	0.00	0.00	0.00%	-
Trade Receivables Turnover Ratio	Revenue from Operations over Average Trade Receivables	0.00	0.00	0.00%	-
Trade Payables Turnover Ratio	Net Credit Purchases over Average Trade Payables	0.00	0.00	0.00%	-
Net Capital Turnover Ratio	Revenue from operations over Average Working Capital (i.e Total Current assets less Total current liabilities)	0.00	0.00	0.00%	-
Net Profit Ratio	Net Profit over Revenue from operations	0.00	0.00	0.00%	-
Return on Capital employed Ratio/ Return on Investment	Profit before tax & Interest (PBIT) over Average Capital employed (i.e Total Shareholders' Equity and Debts)	0.00	0.00	29.30%	Due to increase in PBIT



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17. Expenditure in Foreign Currency Nil

18. Earning in Foreign Exchange Nil

19. All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule VI to the Company's Act, 1956 Notified by the Ministry of Corporate affairs vide Notification No. SO447(E) Dated 28th February, 2011 and SO653(E) Dated 30th March, 2011. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly, 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

In terms of Our Separate Audit Report of Even Date Attached.

**For Rishi Kapoor & Company
Chartered Accountants
FRNo 006615C**



**(Rishi Kapoor)
Partner
M.No.075483**

**(Sanjay Tyagi)
Director
DIN: 01446861**

**(Smt. Rekha Tyagi)
Director
DIN: 02556586**

**Place: Ghaziabad
Date: 10.06.2025**