



ANIL RENU & ASSOCIATES

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Independent Auditor's Report

The Members of:

M/s The Infinite Square Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s The Infinite Square Private Limited Having Registered Office At PLOT NO. 69 & 69A F/F BLOCK-A BHAGWATI GARDEN EXTN. UTTAM NAGAR New Delhi 110059 (the "Company") (CIN: U45400DL2011PTC218685), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

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 Companies Act, 2013 (the "Act") in the manners required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and the profit, for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Other Information- Board of Director's Report

- A. The Company's Board of Directors is responsible for the preparation of the other information and presentation of its report (herein after called as "Board Report") which comprise various information required under section 134(3) of the Companies Act, 2013. However, our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the Board Report, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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



Management's Responsibilities for the Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation 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. The respective Boards of Directors of the companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.
- B. In preparing the financial statements, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so. The respective Boards of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.
- C. The Board of Directors is also responsible for establishing and maintaining adequate and effective controls in respect of use of accounting software that entails the requisite features as specified by the Companies (Accounts) Rules, 2014, as amended from time to time, including an evaluation and assessment of the adequacy and effectiveness of the company's accounting software in terms of recording and maintaining audit trail (edit log) of each and every transaction and ensuring that the audit trail cannot be disabled and has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Auditor's Responsibilities for the Audit of the Financial Statements

- A. Our responsibility is to express an opinion on these financial statements based on our audit. In conducting our audit, we have considered the provisions of the Act: the accounting and auditing standards and matters which are required to be included in the audit reports under the provision of the Act and the Rule made thereunder.
- B. 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.
- C. 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 incorporated in India, 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 ability of the Group 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 Group 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.
- D. 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.
- E. We communicate with those charged with governance of the Company and such other entities included in the financial statements of which we are the independent auditors 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.
- F. 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.
- G. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.
 - d) In our opinion, the aforesaid financial statements comply with the specified under section 133 of the Act, read with Companies (Accounting Standard) Rules, 2021, the financial impact of which is not determinable by us.
 - e) On the basis of the written representations received from the directors of the Company as on March 31, 2025 taken on record by the Board of Directors of the Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls is not applicable to the company.
 - g) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, is not applicable to the company
2. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies

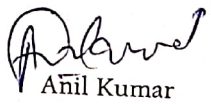


(Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impacts on the financial position of the company.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
 - a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") 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, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
 - c. Based on our examination, which included test checks, we report that the Company has used accounting software for maintaining its books of account, which has a feature of recording an audit trail (edit log) facility as required under Rule 3(1) of the Companies (Accounts) Rules, 2014. The audit trail feature has been enabled and operated throughout the year for all relevant transactions recorded in the software. Further, during our audit, we did not come across any instance of the audit trail feature being tampered with, and the audit trails have been preserved by the Company as per the statutory requirements; and
 - d. Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a), (b) and (c) contain any material misstatement.

For Anil Renu & Associates
(Chartered Accountants)
(F.R.N.-021385N)




Anil Kumar

Proprietor

Membership No. 508334
25508334BMMKHZ4539

New Delhi, September 13, 2025

THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd.office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

BALANCE SHEET

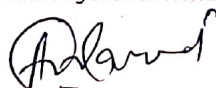
As at March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated))

	Notes	2025	2024
EQUITY AND LIABILITIES			
EQUITY			
Shareholders' Fund			
Share Capital	1	100.00	100.00
Reserves and Surplus	2	545.83	397.93
		<u>645.83</u>	<u>497.93</u>
LIABILITIES			
Non Current Liabilities			
Long Term Borrowings	3	21,263.87	1,024.82
		<u>21,263.87</u>	<u>1,024.82</u>
Current Liabilities			
Trade Payables	4	-	-
(a) Total outstanding dues of micro enterprises and small enterprises;		-	-
(b) Total outstanding dues of other than micro enterprises and small enterprises		-	-
Short Term Borrowings	5	395.78	-
Other Current Liabilities	6	299.66	9,039.83
		<u>695.44</u>	<u>9,039.83</u>
TOTAL		<u><u>22,605.14</u></u>	<u><u>10,562.58</u></u>
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	7	1.77	2.74
Deferred Tax Assets (net)	8	1.29	1.16
Other Non-Current Assets	9	-	-
		<u>3.06</u>	<u>3.90</u>
Current Assets			
Trade Receivables	10	4,268.22	-
Work in Progress	16	14,200.00	-
Cash and Cash Equivalents	11	2,133.86	10,558.68
Other Current Assets	12	2,000.00	-
		<u>22,602.08</u>	<u>10,558.68</u>
TOTAL		<u><u>22,605.14</u></u>	<u><u>10,562.58</u></u>
Financial Ratios	21		
Significant Accounting Policies and Related Party Disclosures	22		

The accompanying notes are an integral part of the financial statements.
As per our report of even date attached.

for **Anil Renu & Associates**
Chartered Accountants
Firm Registration No.021385N

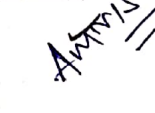


Anil Kumar
Proprietor
Membership No.-508334
New Delhi, 13/09/2025
UDIN-25508334BMMKHZ4539



for and on behalf of the Board


Krishan Kumar
Director
DIN-07488004


Amrith Kumar
Director
DIN-08415095

THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd.office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

STATEMENT OF PROFIT & LOSS

For the Year Ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

NOTES 2025 2024

INCOME

Revenue from Operations	13	<u>8,659.33</u>	<u>5,164.74</u>
		<u>8,659.33</u>	<u>5,164.74</u>
Other Income-			
Interest Income	14	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Total Income		<u>8,659.33</u>	<u>5,164.74</u>

EXPENSES

Expenses Directly Related to Business	15	<u>17,300.00</u>	<u>2,175.00</u>
(Increase)/Decrease in Work in Progress	16	<u>-14,200.00</u>	<u>-</u>
Employee Benefit Expenses	17	<u>1,675.90</u>	<u>2,127.58</u>
Finance Costs	18	<u>13.03</u>	<u>11.32</u>
Depreciation and Amortization Expenses	7	<u>0.97</u>	<u>2.30</u>
Other Expenses	19	<u>3,672.00</u>	<u>729.52</u>
Total Expenses		<u>8,461.90</u>	<u>5,045.72</u>

Profit before tax 197.43 119.02

Tax expense:

Current tax	<u>49.66</u>	<u>31.03</u>
Deferred tax	<u>-0.13</u>	<u>-0.25</u>
MAT Credit Entitlement	<u>-</u>	<u>-</u>
Profit/(Loss) for the year	<u>147.90</u>	<u>88.24</u>

Basic and Diluted Earnings per Share 20 14.79 8.82

Financial Ratios 21

Significant Accounting Policies and Related Party Disclosures 22

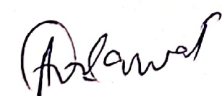
The accompanying notes are an integral part of the financial statements.

As per our report of even date attached.

for **Anil Renu & Associates**

Chartered Accountants

Firm Registration No.021385N



Anil Kumar

Proprietor

Membership No.-508334

New Delhi, 13/09/2025

UDIN-25508334BMMKHZ4539



for and on behalf of the Board


Krishan Kumar
Director
DIN-07488004


Amrish Kumar
Director
DIN-08415095

THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd. office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

1 Share Capital

1.1 Authorized

10,000 Equity Shares @ Rs 10 each

1,000.00	1,000.00
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Issued, Subscribed and Paid up

10,000 Equity Shares @ Rs.10 each

100.00	100.00
100.00	100.00

The details of shareholder holding more than 5% shares as at 31st March'2025 is set out below:

Shareholder Name	No. of Equity Shares held	% of Holding
Krishan Kumar	9,000	90.00
Amrish Kumar	1,000	10.00
Total	10,000	100.00

1.1 Terms/Rights attached to Shares

The company has only one class of shares referred to as equity shares having par value of Rs. 10 each.

Each holder of the equity share, as reflected in the records of the Company as of the date of the shareholders meeting, is entitled to one vote in respect of each share held for all matters submitted to vote in the shareholders meeting.

1.3 Shareholding of promoters

The details of the shares held by promoters as at March 31, 2025 are as follows :

	No. of Equity Shares held	% of total shares	% change during the year
Krishan Kumar	9,000	90.00	-
Amrish Kumar	1,000	10.00	-
Total	10,000	100.00	-

2 Reserves & Surplus

Securities Premium Reserve

-	-
-	-

Profit & Loss Account

Surplus-Opening Balance

397.93	309.69
--------	--------

Add: Net Profit after tax transferred from Profit and Loss Statement

147.90	88.24
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Surplus-Closing Balance

545.83	397.93
--------	--------

545.83	397.93
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Amrish

Amrish

THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd. office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

3 Long Term Payables

3.1 Secured Loans

Secured Loans from Banks

-	-
-	-
-	-

3.2 Unsecured Loans

From Directors & their relatives

From sister Concerns

21,263.87	778.08
-	246.74
21,263.87	1,024.82
21,263.87	1,024.82

3.3 Notes

- (a) Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.
- (b) The company has not been declared as a willful defaulter by any bank or financial institution or other lender.

4 Trade Payables

(a) Total outstanding dues of micro enterprises and small enterprises and;

(b) Total outstanding dues of other than micro enterprises and small enterprises

-	-
-	-
-	-

4.1 Trade payables ageing schedule for the years ended as on March 31, 2025 and March 31, 2024 is as follows :

Outstanding for following period from due date of payment

Less than 6 months
6 months - 1 year
1-2 years

Particulars	Total as on March 31, 2025	Total as on March 31, 2024
Outstanding dues to MSME	-	-
Others	-	-
-	-	-
-	-	-
-	-	-

5 Short Term Borrowings

Bank Overdraft

395.78	-
395.78	-

6 Other Current Liabilities & Payables

Advance from Parties

Director Remuneration Payable

Provision For Tax

Tax Deductions at Sources Payable

-	9,008.80
250.00	-
49.66	31.03
-	-
299.66	9,039.83

8 Deferred Tax Assets/(Liabilities)

Opening Balance

Charge/(Reversal) During the Year

1.16	0.91
0.13	0.25
1.29	1.16

9 Other Non-Current Assets

Investments

-	-
-	-



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THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd. office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

7 Property, Plant and Equipment & Depreciation Chart

	Office Equipment's	Vehicles	Total	Previous Year
Gross Block				
Cost as on 01/04/2024	11.99	-	11.99	11.99
Additions During the Year	-	-	-	-
Sale/Disposal	-	-	-	-
Cost as on 31/03/2025	11.99	-	11.99	11.99
Accumulated Depreciation				
Depreciation up to 31/03/2024	9.25	-	9.25	6.95
Depreciation for the Year	0.97	-	0.97	2.30
Sale/Disposal	-	-	-	-
Total Depreciation as on 31/03/2025	10.22	-	10.22	9.25
Net Block (WDV)				
As on 31/03/2025	1.77	-	1.77	2.74

Estimated useful life of the following assets is in line with useful life prescribed in schedule II of the Companies Act,

Depreciation is provided based on useful life supported by the technical evaluation considering business specific

S.No.	Assets	Useful Life as per Schedule-II (in years)	Useful Life Adopted (in years)
1	Office Equipment's	03-05	03-05
2	Furniture & Fixtures	10	10
3	Machine & Tools	09-15	10-15
4	Vehicles	06-10	08
5	Office Building	03-60	30



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THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

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NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

10 Trade Receivables

(Unsecured, Considered Good, as certified by Management)

4,268.22

-

4,268.22

-

10.1 The trade receivables ageing schedule for the years ended as on March 31, 2025 and March 31, 2024 is as follows :

Outstanding for following period from due date of payment	Particulars		Total	Total
	Undisputed Trade Receivables - considered good	Undisputed Trade Receivables - credit impaired	as on March 31, 2025	as on March 31, 2024
Unbilled	-	-	-	-
Less than 6 months	-	-	-	-
6 months - 1 year	-	4,268.22	4,268.22	-
1-2 years	-	-	-	-
	-	4,268.22	4,268.22	-

11 Cash & Cash Equivalents

Cash in Hand

2,133.86

391.91

Balance with Banks:

In Current Accounts:

-

10,166.77

2,133.86

10,558.68

12 Other Current Assets

Loan & Advance

2,000.00

-

2,000.00

-

13 Revenue from Operations

Plot Sale

8,659.33

5,164.74

8,659.33

5,164.74

14 Other Income

-

-

-

-

15 Material And Services

Material & Service Charges

17,300.00

2,175.00

17,300.00

2,175.00

16 Changes in Value of Inventory

Opening Inventory

-

Closing Inventory

14,200.00

-14,200.00

-

17 Employee Benefit Expenses

Director Remuneration

1,600.00

1,270.00

Salaries and Wages

9.50

228.34

Incentives

66.40

629.24

1,675.90

2,127.58



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THE INFINITE SQUARE PRIVATE LIMITED

CIN-U45200DL2016PTC298596

Regd. office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

18 Finance Costs

Bank Charges

13.03	11.32
13.03	11.32

19 Other Expenses

Advertisement Expenses

1,015.00 -

Commission paid

2,401.00 265.26

Development Charges

240.00 425.00

Interest on Income Tax

- 3.26

Miscellaneous Expenses

- 11.00

Printing & Stationery

16.00 25.00

3,672.00 729.52

20 Earning Per Share (EPS)

Profit/(Loss) for the year (Thousands)

147.90 88.24

Weighted average number of Equity Shares outstanding during the year (Nos)

10,000 10,000

Basic and Diluted Earnings per Share (Rupees per Share)

14.79 8.82



Amrisha

Amrisha

INFINITE SQUARE PRIVATE LIMITED

U45200DL2016PTC298596

Regd. office - Shop -108, Plot No- 6, PKT -7, Sector-12, Dwarka , New Delhi-110078

NOTES ON FINANCIAL STATEMENTS

For the year ended March 31, 2025

(All Amount in INR in Thousands, unless Otherwise Stated)

21 Additional Regulatory Information

Financial Ratios:

As on 31 March 2025

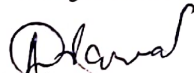
	Numerator	Denominator	Current Period	Previous Period	% of variance*
Liquidity Ratio					
Current Ratio (times)	Current Assets	Current Liabilities	32.50	1.17	2,677.78
Solvency Ratio					
Debt-Equity Ratio (times)	Long Term and Short Term Borrowings Except Bank Overdraft	Total Equity	NA	NA	NA
Debt Service Coverage Ratio (times)	Earning for Debt Service = Net Before after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest + Principal repayments	NA	NA	NA
Profitability ratio					
Net Profit Ratio (%)	Profit for the year	Total Revenues	1.71%	1.71%	0.00
Return on Equity Ratio (%)	Profit for the year	Average Total Equity Capital employed =	25.86%	19.44%	33.02
Return on Capital employed (%)	Profit before tax and Finance Cost	Net worth + Deferred tax liabilities	NA	NA	NA
Return on Investment (%)	Income generated from Investments	Average funds invested in Investments	NA	NA	NA
Utilization Ratio					
Trade Receivables turnover ratio (times)	Revenue from Operations	Average Trade Receivables	4.06	8.18	(50.37)
Inventory turnover ratio (times)	Cost of Goods Sold	Average Inventory	NA	NA	NA
Trade payables turnover ratio (times)	Total Purchases	Average Trade Payables	NA	NA	NA
Net capital turnover ratio (times)	Revenue from Operations	Average working capital (i.e. Total current assets less Total current liabilities)	0.40	3.40	(88.24)

As per our report of even date attached

for **Anil Renu & Associates**

Chartered Accountants

Firm Registration No.021385N



Anil Kumar

Proprietor

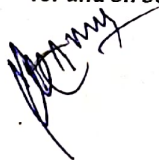
Membership No.-508334

New Delhi, 13/09/2025

UDIN-25508334BMMKHZ4539



for and on behalf of the Board



Krishan Kumar

Director

DIN-07488004



Amrish Kumar

Director

DIN-08415095

22. Significant Accounting Policies

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the company have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under historical cost convention unless otherwise stated and on an accrual basis. GAAP comprises accounting standards specified under section 133 of the Act, to the extent applicable, other pronouncements of Institute of Chartered Accountants of India, the provisions of Companies Act, 1956 & 2013.

The Company is a small and medium sized company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees (in lacs) rupees.

B. BASIS OF ACCOUNTING

The company follows mercantile system of accounting and recognizes significant items of Income & Expenditure on accrual basis

C. PROPERTY, PLANT & EQUIPMENT

Property, Plant and Equipment are stated at historical cost less accumulated depreciation. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by the management.

Subsequent expenditures relating to property, plant and equipment are capitalised only when it is probable that future economic benefits associated with them will flow to the Company and the cost of the expenditure can be measured reliably. Repairs and Maintenance costs are recognised in the Statement of Profit and Loss when they are incurred.

D. DEPRECIATION, AMORTISATION AND DEPLETION

Depreciation on property, plant and equipment has been provided under Written Down Value Method over the useful life of the assets estimated by the management which is in line with the terms prescribed in Schedule II to The Companies Act, 2013. Depreciation for assets purchased/sold during the period is proportionately charged. Depreciation methods, useful lives & residual values are reviewed periodically.

E. INCOME TAXES

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

F. REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the consideration received/receivable net off discounts, process waivers, and Input Tax Credit (ITC).

G. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

H. Previous Year's figures are re-grouped or re-arranged as and when it was necessary to do so.

- I. The management has initiated the process of identifying enterprises which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006. The company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006. Further in the view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

J. OTHER STATUTORY INFORMATION

- i. The company does not have any Benami property where any proceedings has been initiated or pending against the company for holding any benami property.
- ii. The company does not have any borrowings from bank on the basis of security of current assets.
- iii. The company does not have transactions or balances outstanding with the companies struck off u/s 248 of the Companies Act, 2013
- iv. The company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies beyond the statutory period.



- v. The company has not traded or invested in crypto currency or virtual currency during the financial year.
- vi. The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- vii. The company has not advanced or loaned or invested funds to any other person or entity including foreign entity (intermediaries) with the understanding that the intermediary shall
 - a) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or
 - b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.
- viii. The company has not received any fund from any person or entity including foreign entity (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
 - a) Directly or indirectly lend or investment in any other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or
 - b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.
- ix. The company has no transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).
- x. The company does not have any investments through more than two layers of investment companies as per section 2(87) (d) and section 186 of Companies Act, 2013.

K. RELATED PARTY DISCLOSURES:

Names of related parties & description of relationship:

(a) Key Management Personnel:

Mr. Krishan Kumar (Director)

Mr. Amrisha Kumar (Director)

(b) Relatives of Key Management Personnel:

SUMMARY OF TRANSACTIONS:

Particulars	Key Management Personnel	Relatives of Key Management Personnel	Rupees in INR in Thousands
			Companies & Concerns controlled by key management personnel/relatives
Remuneration	1600.00	NIL	NIL
Payment as Contractor	NIL	NIL	NIL
Rent Paid	NIL	NIL	NIL

Notes:

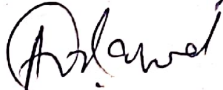
- No amount has been written off or written back during the Year in respect of debts due from/to related parties. (Previous Year Nil).
- The Company has not given/provided any guarantee/collaterals for and on behalf of the aforementioned related parties.

As per our Audit Report of Even Date

For Anil Renu & Associates

(Chartered Accountants)

(F.R.N.-021385N)



Anil Kumar

Proprietor

Membership No. 508334

New Delhi, September 13, 2025

UDIN-25508334BMMKHZ4539



for and on behalf of the Board



Krishan Kumar

Director

DIN- 07488004



Amrisha Kumar

Director

DIN- 08415095