

**PARAS MOTWANI &  
ASSOCIATES**

Chartered Accountants



NO.33 1st FLOOR, SHOBHIT  
COMPLEX, NEAR NAGAR NIGAM,  
JABALPUR 482001  
caparasmotwani@gmail.com  
8871060948

***Independent Auditor's Report***

To the Members of **SUTRA SOFTWARE SERVICES PRIVATE LIMITED** Report on the Audit  
of the **Standalone Financial Statements**

Opinion

We have audited the financial statements **SUTRA SOFTWARE SERVICES PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, 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, of the state of affairs of the Company as at 31st March, 2025 and its profit/loss for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

| S. No. | Key Audit Matter | Auditor's Response |
|--------|------------------|--------------------|
| 1.     |                  |                    |

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

#### Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position.
  - 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 it's 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(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on 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 it's knowledge and belief, , no funds have been received by the company from any person(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on 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 such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Company has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility since the company was not required to have such accounting software for FY 22-23 pursuant to Notification No. G.S.R. 235(E), dated 31.03.2022 issued by MCA.

Place:-JABALPUR  
Date: 25/04/2025  
UDIN:  
25447020BMHTJB8640



For PARAS MOTWANI & ASSOCIATES  
Chartered Accountants  
FRN: 031147C

A handwritten signature in black ink, appearing to be "P. Motwani".

PARAS MOTWANI

Membership No. 447020

**Sutra Software Services Private Limited**  
**CIN - U72900MH2022PTC391704**  
**Balance Sheet as at 31-Mar-2025**

|                                                                 | Particulars                   | Note No. | As at 31-Mar-2025 Amount in Rs. | As at 31-Mar-2024 Amount in Rs. |
|-----------------------------------------------------------------|-------------------------------|----------|---------------------------------|---------------------------------|
| I.                                                              | <b>EQUITY AND LIABILITIES</b> |          |                                 |                                 |
| 1                                                               | <b>Shareholders' Funds</b>    |          |                                 |                                 |
|                                                                 | (a) Share Capital             | 3        | 1,00,000                        | 1,00,000                        |
|                                                                 | (b) Reserves and Surplus      | 4        | 1,858                           | 1,420                           |
| 2                                                               | <b>Current Liabilities</b>    |          |                                 |                                 |
|                                                                 | (a) Short term Provision      | 5        | 5,150                           | 406                             |
|                                                                 | <b>Total</b>                  |          | <b>1,07,008</b>                 | <b>1,01,826</b>                 |
| II.                                                             | <b>ASSETS</b>                 |          |                                 |                                 |
| 1.                                                              | <b>Current Assets</b>         |          |                                 |                                 |
|                                                                 | (a) Cash and Cash Equivalents | 6        | 1,07,008                        | 1,06,826                        |
|                                                                 | <b>Total</b>                  |          | <b>1,07,008</b>                 | <b>1,06,826</b>                 |
| Significant accounting policies & Notes to financial statements |                               | 1 to 11  |                                 |                                 |

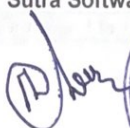
As per our report of even date

For M/s Paras Motwani & Associates  
Chartered Accountants




CA Paras Motwani  
Proprietor  
Membership No: 447020  
Place: Mumbai  
Date: 25-Apr-25  
UDIN: 25447020BMHTJB8640

For and On behalf of the Board  
Sutra Software Services Private Limited




Michael Dsouza      Kaushik Jethwa  
Director      Director  
DIN:01690296      DIN :09758451  
Place: Mumbai      Place: Mumbai  
Date: 25-Apr-25      Date: 25-Apr-25

**Sutra Software Services Private Limited**  
CIN - U72900MH2022PTC391704

**Statement of Profit and Loss for the year ended 31-Mar-2025**

| Sr. No. | Particulars                                                               | Note | For the Year Ended 31st March, 2025 Amount in Rs | For the Year Ended 31st March, 2024 Amount in Rs |
|---------|---------------------------------------------------------------------------|------|--------------------------------------------------|--------------------------------------------------|
| I       | Revenue from Operations                                                   |      |                                                  |                                                  |
| II      | Other Income                                                              | 7    | 6,237                                            | 5,700                                            |
| III     | <b>TOTAL INCOME (I + II)</b>                                              |      | <b>6,237</b>                                     | <b>5,700</b>                                     |
| IV      | <b>EXPENSES</b>                                                           |      |                                                  |                                                  |
|         | Other Expenses                                                            | 8    | 5,649                                            | 5,649                                            |
|         | <b>TOTAL EXPENSES</b>                                                     |      | <b>5,649</b>                                     | <b>5,649</b>                                     |
| V       | <b>Profit before Exceptional and Extraordinary Items and Tax (III-IV)</b> |      | <b>588</b>                                       | <b>51</b>                                        |
| VI      | Exceptional Items                                                         |      | -                                                | -                                                |
| VII     | <b>Profit before Extraordinary Items and Tax</b>                          |      | <b>588</b>                                       | <b>51</b>                                        |
| VIII    | Extraordinary Items                                                       |      | -                                                | -                                                |
| IX      | <b>Profit Before Tax</b>                                                  |      | <b>588</b>                                       | <b>51</b>                                        |
| X       | <b>Tax Expense</b>                                                        |      |                                                  |                                                  |
|         | Current Tax                                                               |      | 150                                              | 12                                               |
|         | Deferred Tax                                                              |      | -                                                | -                                                |
| XI      | <b>Profit/(Loss) for the period from Continuing Operations (IX-X)</b>     |      | <b>438</b>                                       | <b>39</b>                                        |
| XII     | Profit/(Loss) from Discontinuing Operations                               |      | -                                                | -                                                |
| XIII    | Tax Expense of Discontinuing Operations                                   |      | -                                                | -                                                |
| XIV     | <b>Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)</b> |      | <b>-</b>                                         | <b>-</b>                                         |
| XV      | <b>Profit/(Loss) for the Period (XI+XIV)</b>                              |      | <b>438</b>                                       | <b>39</b>                                        |
| XVI     | <b>Earnings per Equity Share</b>                                          |      |                                                  |                                                  |
|         | -Basic                                                                    |      | -                                                | -                                                |
|         | -Diluted                                                                  |      | -                                                | -                                                |
|         | Significant accounting policies & Notes to financial statements 1 to 13   |      |                                                  |                                                  |

As per our report of even date

For M/s Paras Motwani & Associates  
Chartered Accountants



CA Paras Motwani  
Proprietor  
Membership No: 447020  
Place: Mumbai  
Date: 25-Apr-25  
UDIN: 25447020BMHTJB8640



For and On behalf of the Board  
Sutra Software Services Private Limited



Michael Dsouza  
Director  
DIN: 01690296  
Place: Mumbai  
Date: 25-Apr-25



Kaushik Jethwa  
Director  
DIN : 09758451  
Place: Mumbai  
Date: 25-Apr-25

**Sutra Software Services Private Limited**

**Notes to financial statements for the year ended March 31, 2025**

**Note 1: Corporate information**

Sutra Software Services Private Limited incorporated as a Private Limited Company on October 7, 2022, under the provision of Companies Act, 2013. The Corporate Identification is U72900MH2022PTC391704 and its registered office is situated at PT 36/227, RDP-10, CTS-1C/1/640, Sector - 6, Charkop, Nr. Ambamata Mandir, Mumbai - 400067.

The Company is into providing IT Services to Market Participants. During the year the application is in development phase

**Note 2: Significant accounting policies**

**a) Basis of preparation of financial statements:**

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and in accordance with the provisions of the Companies Act, 2013 ('the Act') (except as specifically mentioned), and the accounting principles generally accepted in India and comply with the accounting standards prescribed in the Companies (Accounting Standards) Rules, 2014 issued by the Central Government, in consultation with the National Advisory Committee on Accounting Standards, to the extent applicable.

The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

**b) Use of estimates:**

The preparation of Financial statements in conformity with the generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as of the date of financial statements. Actual results could differ from those estimated. Any revision to accounting estimates is recognised prospectively in future periods.



**c) Revenue recognition:**

During the year no such revenue was accrued as application is in development phase, however revenue is recognized from miscellaneous income as per Accounting Standards prescribed by the government.

**d) Provisions, Contingent Liabilities and Contingent Asset :**

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

**e) Taxation :**

Provision for tax is based on the taxable profit for the accounting year after taking into consideration the relevant provisions of the Income Tax Act, 1961.

**f) Earnings per share :**

The basic earnings per share is computed by dividing the net profit / loss attributable to the equity shareholders for the period by the number of equity shares outstanding on the last day of reporting period. In computing dilutive earnings per share, only potential equity shares that are dilutive and that reduce profit / loss per share are included.



Sutra Software Services Private Limited  
Notes to financial statements for the year ended March 31, 2025

3. Share Capital

3.1 Authorized, Issued, Subscribed and Paidup share capital

| Particulars                      | As at 31-Mar-2025 |                 | As at 31-Mar-2024 |                 |
|----------------------------------|-------------------|-----------------|-------------------|-----------------|
|                                  | Number of Shares  | Amount          | Number of Shares  | Amount          |
| <b>Authorised Share Capital</b>  |                   |                 |                   |                 |
| Equity Shares of ₹ 10.00 each    | 10,000            | 1,00,000        | 10,000            | 1,00,000        |
| <b>Total</b>                     | <b>10,000</b>     | <b>1,00,000</b> | <b>10,000</b>     | <b>1,00,000</b> |
| <b>Issued Share Capital</b>      |                   |                 |                   |                 |
| Equity Shares of ₹ 10.00 each    | 10,000            | 1,00,000        | 10,000            | 1,00,000        |
| <b>Total</b>                     | <b>10,000</b>     | <b>1,00,000</b> | <b>10,000</b>     | <b>1,00,000</b> |
| <b>Subscribed and fully paid</b> |                   |                 |                   |                 |
| Equity Shares of ₹ 10.00 each    | 10,000            | 1,00,000        | 10,000            | 1,00,000        |
| <b>Total</b>                     | <b>10,000</b>     | <b>1,00,000</b> | <b>10,000</b>     | <b>1,00,000</b> |
| <b>Total</b>                     | <b>10,000</b>     | <b>1,00,000</b> | <b>10,000</b>     | <b>1,00,000</b> |

3.2 Reconciliation of share capital

| Particulars                               | As at 31-Mar-2025 |               | As at 31-Mar-2024 |               |
|-------------------------------------------|-------------------|---------------|-------------------|---------------|
|                                           | Number of Shares  | Amount In Rs. | Number of Shares  | Amount In Rs. |
| <b>Equity Shares (Face Value ₹ 10.00)</b> |                   |               |                   |               |
| Number of Equity Shares at the Beginning  | 10,000            | 1,00,000      | 10,000            | 1,00,000      |
| Shares Issued during the year             | -                 | -             | -                 | -             |
| Shares bought back during the year        | -                 | -             | -                 | -             |
| Number of Equity Shares at the End        | 10,000            | 1,00,000      | 10,000            | 1,00,000      |

3.3 Terms/ rights attached to equity shares

The company has only one class of equity shares having par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

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

| Class of shares / Name of shareholder | As at 31-Mar-2025     |                                   | As at 31-Mar-2024     |                                   |
|---------------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------------------|
|                                       | Number of shares held | % holding in that class of shares | Number of shares held | % holding in that class of shares |
| Equity shares with voting rights      |                       |                                   |                       |                                   |
| SecMark Consultancy Ltd               | 9,999                 | 99.99                             | 9,999                 | 99.99                             |
| Indira Ramaiya                        | 1                     | 0.01                              | 1                     | 0.01                              |

3.5 As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

3.6 Details of shares held promoters at the end of the year

| Promoters Name              | No. of Shares held at the End | % of Shares held at the end |
|-----------------------------|-------------------------------|-----------------------------|
| SecMark Consultancy Limited | 9,999                         | 99.99                       |
| Indira Ramaiya              | 1                             | 0.01                        |

4. Reserves and Surplus

| Particulars                                    | As at 31-Mar-2025<br>Amount in Rs | As at 31-Mar-2024<br>Amount in Rs |
|------------------------------------------------|-----------------------------------|-----------------------------------|
| <b>Surplus</b>                                 | <b>1,420</b>                      | <b>1,420</b>                      |
| Opening Balance                                | -                                 | 1,369                             |
| (+) Net profit/(Net loss) for the Current Year | 588                               | 51                                |
| (-) Provision for Tax                          | 150                               | -                                 |
| Closing balance                                | 438                               | 51                                |
| <b>Total</b>                                   | <b>1,858</b>                      | <b>1,420</b>                      |

5. Short term Provision

| Particulars | As at 31-Mar-2025<br>Amount in Rs | As at 31-Mar-2024<br>Amount in Rs |
|-------------|-----------------------------------|-----------------------------------|
|-------------|-----------------------------------|-----------------------------------|



|                          |              |            |
|--------------------------|--------------|------------|
| Provision for Audit Fees | 5,000        | 5,000      |
| Provision for Tax        | 150          | 406        |
| <b>Total</b>             | <b>5,150</b> | <b>406</b> |

#### 6. Cash and Cash Equivalents

| Particulars                | As at 31-Mar-2025<br>Amount in Rs. | As at 31-Mar-2024<br>Amount in Rs. |
|----------------------------|------------------------------------|------------------------------------|
| <b>Balances with banks</b> | <b>1,06,214</b>                    | <b>1,00,626</b>                    |
| (i) In Current Account     | 8,368                              | 9,017                              |
| (ii) Fixed Deposits        | 97,846                             | 91,609                             |
| <b>Cash on hand</b>        | <b>794</b>                         | <b>6,200</b>                       |
| <b>Total</b>               | <b>1,07,008</b>                    | <b>1,06,826</b>                    |

#### 7. Other Income

| Particulars    | 2024-2025 Amount<br>in Rs. | 2023-2024 Amount<br>in Rs. |
|----------------|----------------------------|----------------------------|
| Interest on FD | 6,237                      | -                          |
| Other Income   | -                          | 5,700                      |
| <b>Total</b>   | <b>6,237</b>               | <b>5,700</b>               |

#### 8. Other Expenses

| Particulars  | 2024-2025 Amount<br>in Rs. | 2023-2024 Amount<br>in Rs. |
|--------------|----------------------------|----------------------------|
| Audit Fees   | 5,000                      | 5,000                      |
| Bank Charges | 649                        | 649                        |
| <b>Total</b> | <b>5,649</b>               | <b>5,649</b>               |



Sutra Software Services Private Limited  
Notes to financial statements for the year ended March 31, 2025

Note 8 Auditors Remuneration

| Particulars    | As At March 31,<br>2025 | As At March<br>31, 2024 |
|----------------|-------------------------|-------------------------|
| For Audit Fees | 5,000.00                | 5,000.00                |
| <b>Total</b>   | <b>5,000.00</b>         | <b>5,000.00</b>         |

Note 9 Related Party Transactions

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below.

10.1 Key Managerial Personnel

Michael Dsouza (Director)  
Kaushik Jethwa (Director)

10.2 Related party transaction during the year:

There are no related party transaction during the Year.

Note 10 Earning Per Share

| Particulars                                              | As At March 31,<br>2025 | As At March<br>31, 2024 |
|----------------------------------------------------------|-------------------------|-------------------------|
| Net profit after tax as per statement of profit and loss | 438.00                  | 39.33                   |
| Number of equity shares outstanding during the year      | 10,000.00               | 1,00,000.00             |
| Restated Number of equity shares adjusted after dilution | 10,000.00               | 1,00,000.00             |
| <b>Basic earnings per share</b>                          | <b>0.04</b>             | <b>0.00</b>             |
| <b>Diluted earnings per share</b>                        | <b>0.04</b>             | <b>0.00</b>             |



Note 11 Ratio Analysis

| SR No. | RATIOS                                                                                  | FY 2024-25 | FY 2023-24 |
|--------|-----------------------------------------------------------------------------------------|------------|------------|
| 1      | Current Ratio: Current Asset/ Current Liabilities                                       | 20.78      | 263.12     |
| 2      | Debt-Equity Ratio: Total Debt/Shareholder's Equity                                      | -          | -          |
| 3      | Debt Service Coverage Ratio: Earnings available for debt services/Interest + Instalment | -          | -          |
| 4      | Return on Equity Ratio: (NP after taxes Preference Div)/Equity shareholder fund         | -          | -          |
| 5      | Inventory turnover ratio: COGS/Average Inventory                                        | -          | -          |
| 6      | Trade Receivables turnover ratio: Net Credit Sales/Average Account receivable           | -          | -          |
| 7      | Trade payables turnover ratio: Net Trade Payable/Average Account receivable             | -          | -          |
| 8      | Net capital turnover ratio: Sales/Net Assets                                            | -          | -          |
| 9      | Net profit ratio: Net profit / Sales                                                    | -          | -          |
| 10     | Return on Capital employed : EBIT/Capital Employed                                      | -          | -          |
| 11     | Return on investment: Profit/Earnings/Investment                                        | -          | -          |
| 12     | Return on Capital employed : EBIT/Capital Employed                                      | -          | -          |
| 13     | Return on investment: Profit/Earnings/Investment                                        | -          | -          |