

SRICHAKRA TRANSTECH PRIVATE LIMITED.

NOTICE

To
The Shareholders,

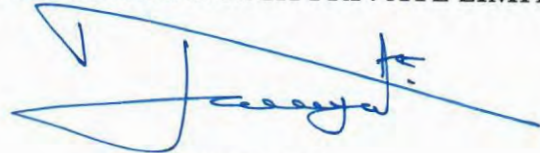
Notice is hereby given that the 30th Annual General Meeting of **SRICHAKRA TRANSTECH PRIVATE LIMITED** will be held **30th September, 2025** at 10.30 a. m. at the Registered Office of the Company at Unit No. 21, Lalwani Industrial Estate, 14th Kartak Road, Wadala, Mumbai - 400 031 to transact the following business:

ORDINARY BUSINESS:

1. To adopt and confirm the report of the Auditors and the Directors and the Audited Balance Sheet as on 31-03-2025.
2. To Ratify the appointment of the Auditors of the Company and to fix their remuneration.
3. Any other business with the permission of the Chair.

By order of the Board of Directors.

For **SRICHAKRA TRANSTECH PRIVATE LIMITED.**



**DIRECTOR
GAUTAM JAIN
DIN :- 02060629**

Place: Mumbai.

Date: 08th September, 2025

DIRECTORS' REPORT

To,
The Shareholders,

SRICHAKRA TRANSTECH PRIVATE LIMITED

Your Directors have pleasure in presenting this Annual Report on the affairs of the Company together with the audited Statement of Accounts for the year ended 31st March, 2025

1 The Financial Results

(Rs. in '00)

Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
Sales and Other Income:	2,296,155	2,900,044
Profit Before Taxation, Depreciation & Interest	200,590	285,864
Less: Interest & Financial Charges:	-1,807	-6,923
Profit Before Taxation & Depreciation	198,783	278,941
Less: Depreciation	-16,313	-16,977
Profit Before Tax	182,470	261,963
Add: Appropriations	-	-
Less: Provision for Taxation (incl. Deferred Tax)	-41,348	-64,323
Less: Current tax	-	-
Profit After Tax	141,122	197,641
Add: Excess Provision for Income Tax	-	-
Add: Balance brought forward from previous year	1,373,877	1,176,236
Amount Available for Appropriation	1,514,999	1,373,877
Less: Appropriation	-	-
Balance carried to the Balance sheet	1,514,999	1,373,877

2 Brief Description of the Company's working during the year /State of Company's Affair

The Company has reported total income of ₹ 22,96,155.00/- for the current year as compared to ₹ 29,00,044.00/- in the previous year. The Net Profit for the year under review amounted to ₹ 1,41,122/- in the current year as compared to Net Profit of ₹ 1,97,641/- in the previous year.

3 Change in the Nature of Business

There is no change in the nature of the business of the Company during the Year.

4 Event Subsequent to the Date of Financial Statements

No material changes and commitments affecting the financial position of the company occurred between the end of the financial year to which this statement relate and the date of this report

5 Dividend

To strengthen the financial position of the Company the directors do not declare any dividend.

6 Meetings

During the year the Board of Directors duly met 7 (Seven) times on 19th April, 2024; 29th May, 2024; 27th June, 2024; 06th September, 2024; 28th November, 2024; 24th January, 2025 and 31st March, 2025 which were duly convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013

7 Directors and Key Managerial Personnel

Your Company's Board comprises of the following Two Directors

1) Pragnyat Pravin Lalwani

2) Gautam Sampatraj Jain

There is No change in the Composition of the Board of Directors during the year.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, None of the Director, retire by rotation.

8 Statutory Auditors

9 M/s. Neerav Sanghavi & Co. Chartered Accountants, statutory auditors of the Company having registration number FRN NO. 139210W hold office until the conclusions of the Annual General Meeting subject to the ratification of the members at every general meeting.

10 Extract of Annual Return

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as ANNEXURE 'A'.

11 Particulars of Loan, Gurantees or Investment under section 186

NO loans are given, or investment made or guarantee given or security provided by the Company which falls under the provisions of Section 186 of the Companies Act, 2013.

12 Deposit:

The Company has neither accepted nor renewed any deposits during the year under review

13 Particulars of Contracts or arrangements with related Parties

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

14 Conservation of Energy, Technology Absorbtion and Foreign Exchange Earning and outgo

(a) Consevation of Energy

(i)	The Steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy	
(ii)	The Steps taken by the company for utilizing alternate sources of energy	Not Applicable in view of comments in clause (i)	
(iii)	The Capital Investment on enrgy conservation equipments	Not Applicable in view of comments in clause (i)	

(b) Technology Absorption

(i)	The efforts made towards technology absorption	N.A	
(ii)	The benefits derived like product improvement cost reduction product development or import substitution	N.A	

(c) **Foreign Exchange earnings and outgo**

During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil

15 **Directors' Responsibility Statement**

The Directors's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that

- (i) That in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with
- (ii) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year on 31st March, 2022 and of the profit or loss of the Company for the year ended on that date.
- (iii) That the Directors had taken proper and sufficient care for the maintenance of adequate Accounting records in
- (iv) That the Directors had prepared the Annual Accounts of the Company on a going concern basis.
- (v) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16 **ACKNOWLEDGEMENT**

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its

Mumbai

Date : 08th September, 2025

For and on behalf of the Board of Directors
SRICHAKRA TRANSTECH PVT. LTD.


DIRECTOR
Pragnyat Lalwani
DIN:- 01870792


DIRECTOR
Gautam Jain
DIN:- 02060629



NEERAV SANGHAVI & CO

CHARTERED ACCOUNTANTS

Neerav M. Sanghavi

B. Com., F.C.A., D.I.S.A.

INDEPENDENT AUDITORS' REPORT

To,
The Members,
SRICHAKRA TRANSTECH PVT. LTD.,

Report on the Standalone Financial Statement

We have audited the accompanying standalone financial statements of M/s SRICHAKRA TRANSTECH PVT. LTD. ('the Company'), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year then ended, the Cash flow statement for the year ended, changes in Equity and a summary of significant accounting policies and other explanatory information.

Opinion:

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

- (a) in case of the Balance sheet, of the state of affairs of the Company as at March 31, 2025;
- (b) in case of the Statement of Profit & Loss, of the **Profit** for the year ended on that date;
- (c) In the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing 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.



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Key Audit Matters

Key Audit matters are those matters that, in our professional judgments, were most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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 Director's Report including Annexure to Directors' Report, which we obtained prior to the date of this auditors' report and other reports but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above, and in doing so, consider whether the other information is materially inconsistent with the standalone 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 on the other information that we obtained prior to the date of this auditors' report, 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 standalone financial statements that give a true and fair view of the state of affairs (financial position) and profit or loss (financial performance) of the company, in accordance with accounting principles generally accepted in India, including the Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,



2014. 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 judgements and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

The board of directors are 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, 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.

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 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.



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Report on Other Legal and Regulatory Requirements

The provisions 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 is applicable to the Company and we give in 'Annexure A' statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

1. 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 purpose of our audit;
 - b) In our opinion, proper books of accounts 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 & Loss dealt with by this report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone 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 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;
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
 - g) 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 impact its financial position as at balance sheet date;



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- ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company;
- iv. (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.



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- vii. In respect of Rule 11(g) of the Companies (Audit and Auditors) Rule 2014 proviso Rule 3(1) of the Companies (Accounts) Rules 2014, we herewith report, based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.



For NEERAV SANGHAVI & Co.
Chartered Accountants

N. Sanghavi

Neerav Sanghavi - Proprietor.
F.C.A. - 107209.
Firm Regn. No - 139210W.
UDIN:

Mumbai
Date: 08th September, 2025



NEERAV SANGHAVI & CO

CHARTERED ACCOUNTANTS

Neerav M. Sanghavi

B. Com., F.C.A., D.I.S.A.

Re: SRICHAKRA TRANSTECH PRIVATE LIMITED

(ANNEXURE REFERRED TO IN PARAGRAPH 1 OF OUR REPORT OF THE EVEN DATE).
ON THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED 31ST
MARCH, 2025.

- 1.)
 - i) The Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, plant and equipment.
 - ii) The Company has a regular programme of physical verification of its Property, plant and equipment by which they are verified in a phased manner. In accordance with this programme, certain property, plant and equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
 - iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
 - iv) The company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.
 - v) No proceedings have been initiated against the company for holding benami property under The Benami Transactions (Prohibition) Act, 1988 and rules made thereunder and the details have been appropriately disclosed in the financial statements.
2. i) As explained to us, the inventories were physically verified during the year at reasonable intervals and no material discrepancies were noticed on physical verification. **However there are no opening and closing Inventories during the year.**
3. i) According to the information and explanations provided by the management, the Company has not made investments, provided any guarantee or security granted any loans or advance in the nature of loans secured or unsecured to companies, firms, LLPs or other parties covered in the register maintained under section 189 of the Act. Accordingly, sub-clause (a), (b) and (c) are not applicable to the Company

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4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the investment made.
5. The Company has not accepted any deposits from public.
6. To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Act.
7. i) According to the records of the Company, undisputed statutory dues including Provident Fund Income Tax, Sales Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues have been generally regularly deposited with the appropriate authorities..According to the information and explanations given to us, No undisputed amounts were outstanding as at March 31, 2025 for a period of more than six months from the date of becoming payable **except Profession Tax of Rs 5000 is outstanding for a period of more than six months.**
ii) According to records of company, there are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute.
- 8) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
- 9.) i) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing to any bank as at the balance sheet date. The Company does not have any borrowing from Financial institution or debenture holders during the year.
ii) The company has not been declared as a willful defaulter by any bank or Financial institution or any other lender.
iii) The Term Loans have been utilized for the purposes for which they were obtained.
iv) The funds raised on short term basis have not been utilized for long term purposes.
v) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.



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- vi) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. i) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, clause (ix) of paragraph 3 of the Order is not applicable to the company.
- ii) The company has not made any preferential allotment or private placement of Shares during the year.
- 11) i) According to the information and explanations given to us, considering the principles of materiality outlined in Standards of Auditing, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- ii) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit & Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.
- 12) The Company is not a Nidhi Company hence this clause is not applicable to the company.
- 13) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;
- (b) This clause is not applicable to the company
- 15) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has not entered into non- cash transactions with its directors or persons connected with them and hence provision of section 192 of the Act are not applicable.
- 16) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



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- 17) The company has not incurred cash losses in the financial year and in the immediately.
- 18) There has not been any resignation of the statutory Auditors during the year.
- 19) On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- 20) (a) The Provisions of section 135 of Companies Act, 2013 is not applicable to the company;
- 21) Consolidated Financial Statements are not applicable to this company. Accordingly, Clause 3(xxi) of the order is not applicable.



For NEERAV SANGHAVI & CO.
Chartered Accountants

Neerav M. Sanghavi
Neerav M. Sanghavi - Proprietor.
F.C.A 107209
Firm Regn. No: 139210W
UDIN:

Place: Mumbai

Date: 08th September, 2025

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
A EQUITY AND LIABILITIES		₹	₹
1 Shareholders' funds			
(a) Share capital	1	1,000.00	1,000.00
(b) Reserves and surplus	2	1,514,998.68	1,373,877.01
(c) Money received against share warrants		-	-
2 Share application money pending allotment		1,515,998.68	1,374,877.01
		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	233,719.84	793,810.46
(b) Deferred tax liabilities (net)		9,464.41	9,466.09
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities		243,184.25	803,276.55
(a) Short-term borrowings		-	-
(b) Trade payables	4	1,241,870.88	901,500.48
(c) Other current liabilities	5	4,014.51	-33,483.84
(d) Short-term provisions	6	-	-
		1,245,885.39	868,016.64
TOTAL		3,005,068.32	3,046,170.21
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipments			
(i) Tangible assets	7	301,274.03	291,788.81
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
		301,274.03	291,788.81
(b) Non-current investments	8	63,000.00	53,000.00
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	9	2,142,316.47	2,098,389.40
(e) Other non-current assets		-	-
		2,205,316.47	2,151,389.40
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	10	355,153.08	462,119.45
(d) Cash and cash equivalents	11	143,324.74	140,872.55
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
		498,477.82	602,991.99
TOTAL		3,005,068.32	3,046,170.21
See accompanying notes forming part of the financial statements	19	-0.00	-0.00

As per our Annexed Audit Report of even date.

For NEERAV SANGHAVI & CO.
Chartered Accountants

Neerav Sanghavi-Proprietor
F.C.A. - 107209
Firm Regn. No.139210W



For and on behalf of the Board of Directors
For SRICHAKRA TRANSTECH PRIVATE LIMITED

DIRECTOR
Pragnyat Lalwani
DIN:- 01870792

DIRECTOR
Gautam Jain
DIN:- 02060629

Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31 March, 2025

(Rs. in '00)

Particulars		Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
			₹	₹
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)	12	2,292,402.78 - 2,292,402.78	2,897,235.88 - 2,897,235.88
2	Other income	13	3,752.07	2,807.94
3	Total revenue (1+2)		2,296,154.85	2,900,043.82
4	Expenses			
	(a) Cost of materials consumed		-	-
	(b) Purchases	14	1,643,244.76	2,153,476.50
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
	(d) Employee benefits expense	15	297,762.82	227,560.24
	(e) Finance costs	16	1,807.11	6,923.17
	(f) Depreciation and amortisation expense	7	16,313.39	16,977.48
	(g) Other expenses	17	154,556.78	233,143.08
	Total expenses		2,113,684.86	2,638,080.46
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		182,469.98	261,963.36
6	Exceptional items (Profit on Sale of Asset)		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		182,469.98	261,963.36
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		182,469.98	261,963.36
10	Tax expense:			
	(a) Current tax expense for current year		41,350.00	64,200.00
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		41,350.00	64,200.00
	(e) Deferred tax		-1.69	122.71
11	Profit / (Loss) from continuing operations (9 ± 10)		141,121.67	197,640.64
B	DISCONTINUING OPERATIONS			
12.i	Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii	Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
12.iii	Add / (Less): Tax expense of discontinuing operations		-	-
	(a) on ordinary activities attributable to the discontinuing operations		-	-
	(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
13	Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)		-	-
C	TOTAL OPERATIONS		-	-
14	Profit / (Loss) for the year (11 ± 13)		141,121.67	197,640.64



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31 March, 2025 (contd.)

Particulars		Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
			₹	₹
15.i	Earnings per share (of ` ___/- each):			
	(a) Basic			
	(i) Continuing operations	18(a)	141.12	197.64
	(ii) Total operations			
	(b) Diluted			
	(i) Continuing operations	18(b)	141.12	197.64
	(ii) Total operations			
15.ii	Earnings per share (excluding extraordinary items) (of ` ___/- each):			
	(a) Basic			
	(i) Continuing operations			
	(ii) Total operations			
	(b) Diluted			
	(i) Continuing operations			
	(ii) Total operations			
See accompanying notes forming part of the financial statements				

As per our Annexed Audit Report of even date.

For NEERAV SANGHAVI & CO.
Chartered Accountants

Neerav Sanghavi-Proprietor
F.C.A. - 107209
Firm Regn. No.139210W



For and on behalf of the Board of Directors
For SRICHAKRA TRANSTECH PVT. LTD.

DIRECTOR
Pragnyat Lalwani
DIN:- 01870792

DIRECTOR
Gautam Jain
DIN:- 02060629

Place : MUMBAI

Date :08th September,2025

CASH FLOW STATEMENT FOR COMPANIES OTHER THAN FINANCE COMPANIES
SRICHAKRA TRANSTECH PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2025

(Rs. in "00)

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
	₹	₹	₹	₹
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	182,469.98		261,963.36	
<u>Adjustments for:</u>				
Depreciation and amortisation	16,313.39		16,977.48	
(Profit) / loss on sale / write off of assets	-		-	
Finance costs	1,807.11		6,923.17	
Interest income	2,355.58		2,807.94	
Dividend Income	-		-	
Provision written off	-		-	
Asset Written Off	-		-	
Net unrealised exchange (gain) / loss	-		-	
Operating profit / (loss) before working capital changes	15,765	198,235	21,093	283,056
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	-		-	
Trade receivables	106,966.37		359,034.34	
Short-term loans and advances	-		-	
Long-term loans and advances	43,927.07		1,902,674.02	
Other current assets	-		-	
Other non-current assets	-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	340,370.40		123,439.41	
Short Term Borrowings	-		-	
Other current liabilities	37,498.34		47,110.20	
Other Long Term Liabilities	-		-	
Short Term Provisions	-		-	
		440,908		-1,467,310
Cash generated from operations		639,143		-1,184,254
Less: Exceptional Items		-		-
Less: Tax Provision / Firm Tax		-41,350		-64,200
Less: Excess Provision Written off of previous Years		-		-
Net cash flow from / (used in) operating activities (A)		597,793		-1,248,454
B. Cash flow from investing activities				
Interest on Bank Deposits	2,355.58		2,807.94	
(Increase) / Decrease in Fixed Assets	25,798.61		37,407.15	
(Increase) / Decrease in Capital Work in Progress	-		630,217.64	
(Increase) / Decrease in Long Term Investments	10,000.00		20,000.00	
Increase / (Decrease) in Long Term Borrowings	560,090.62	-593,534	655,885.11	1,231,504
		-593,534		1,231,504
Net cash flow from / (used in) investing activities (B)		-593,534		1,231,504
C. Cash flow from financing activities				
Finance cost	1,807.11		6,923.17	
Dividend Income	-	-1,807	-	-6,923
Net cash flow from / (used in) financing activities (C)		-1,807		-6,923
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		2,452.20		23,874.03
Cash and cash equivalents at the beginning of the year		140,872.55		164,746.57
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents at the end of the year		143,325		140,873
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 19)		143,324.74		140,872.55
Less: Bank balances not considered as Cash and cash equivalents as defined		-		-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		143,325		140,873
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		-		-
Cash and cash equivalents at the end of the year *		143,325		140,873
* Comprises:				
(a) Cash on hand		305.91		1,514.58
(b) Cheques, drafts on hand		-		-
(c) Balances with banks				
(i) In current accounts		143,018.83		139,357.97
(ii) In Fixed Deposits with IOB - Margin Money		-		-
		143,325		140,873

As per our Annexed Audit Report of even date.

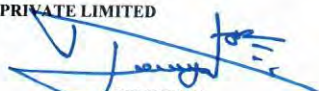
For NEERAV SANGHAVI & CO.
Chartered Accountants


Neerav Sanghavi-Proprietor
F.C.A. - 107209
Firm Regn. No.139210W



For and on behalf of the Board of Directors
For SRICHAKRA TRANSTECH PRIVATE LIMITED


DIRECTOR
Pragya Lalwani
DIN:- 01870792


DIRECTOR
Gautam Jain
DIN:- 02060629

Place : MUMBAI
Date :08th September,2025

Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED

Notes forming part of the financial statements

Note 1 Share Capital

(Rs. in '00)

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	₹	Number of shares	₹
(a) Authorised				
Equity shares of ` 100 each with voting rights	1,000	1,000	1,000	1,000
(b) Issued				
Equity shares of ` 100 each with voting rights	1,000	1,000	1,000	1,000
(c) Subscribed and fully paid up				
Equity shares of ` 100 each with voting rights	1,000	1,000	1,000	1,000
(d) Subscribed but not fully paid up	-	-	-	-
Total	1,000	1,000	1,000	1,000

Note 1 (a) Share capital (contd.)

Particulars								
Notes:								
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
? Details to be given for each class of shares separately for Issued, Subscribed and fully paid up and Subscribed but not fully paid up, as applicable.								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
<u>Year ended 31 March, 2025</u>								
- Number of shares	1,000	-	-	-	-	-	-	1,000
- Amount (₹)	1,000	-	-	-	-	-	-	1,000
<u>Year ended 31 March, 2024</u>								
- Number of shares	1,000	-	-	-	-	-	-	1,000
- Amount (₹)	1,000	-	-	-	-	-	-	1,000

Note 1 (b) Share capital (contd.)

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

Class of shares / Name of 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
Equity shares with voting rights				
Pragnyat Pravin Lalwani	500	50%	500	50%
Gautam Sampatraj Jain	500	50%	500	50%
Total	1,000		1,000	



Notes:

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 2 Reserves and surplus

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(a) <u>Surplus / (Deficit) in Statement of Profit and Loss</u>		
Opening balance	1,373,877.01	1,176,236.37
Add: Profit / (Loss) for the year	141,121.67	197,640.64
Add: Excess Provision Written off of previous Years	-	-
Closing Balance	1,514,998.68	1,373,877.01
Total	1,514,998.68	1,373,877.01

Note 3 Long-term borrowings

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(A) Other loans and advances		
i) Secured Loan		
(Schedule A)	233,719.84	793,810.46
Total	233,719.84	793,810.46



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 4 Trade payables

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Trade payables (Schedule B)	1,241,870.88	901,500.48
Total	1,241,870.88	901,500.48

Note 6(a) : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion 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.

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	1,245,966.18	13,904.70	-	-	1,241,870.88
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

(Rs. in "00)



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 5 Other Current liabilities

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)		
<u>Duties & Taxes (HO)</u>		
TDS Payable 23-24	-	5,673.61
TDS Payable 24-25	4,913.32	-
Profession Tax Payable -23-24	-	50.00
Profession Tax Payable -22-23	50.00	-
PF Payable	633.84	637.38
ESIC Payable	50.37	54.92
Salary Payable	15,619.98	-
GST Payable	-8,726.09	-
<u>Duties & Taxes (Banglore)</u>		
GST Payable	-12,029.72	-2,533.04
TDS Payable	3,502.81	2,771.14
Total	4,014.51	6,654.01

Note 6 Short-Term provisions

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Nil	-	-
Total	-	-



SRICHAKRA TRANSTECH PRIVATE LIMITED

Statement of Fixed Assets As On 31st March, 2025

Note 7

NAME OF THE ASSET	G R O S S B L O C K				Depreciation (SLM Rate)	D E P R E C I A T I O N		N E T B L O C K		(Rs. in '000)	
	As on 01-04-2024	Additions Before 30/09/2024	Additions After 30/09/2024	Sales During the Year		As on 31-03-2025	During the Year	Total Dep.	As on 31-03-2025		As on 31-03-2024
Computer & Laptop	38,115.15	952.77	-	-	39,067.92	31.67%	35,907.74	1,000.83	36,908.57	2,159.35	2,207.41
Software (Server & Networks)	176,280.00	-	18,100.00	-	194,380.00	15.83%	115,050.37	11,125.27	126,175.64	68,204.36	61,229.63
Electrical Installation	6,052.21	4,130.00	-	-	10,182.21	9.50%	6,052.21	392.35	6,444.56	3,737.65	-
Furniture & Fixtures	19,526.32	-	-	-	19,526.32	9.50%	10,862.41	823.07	11,685.48	7,840.84	8,663.91
Plant & Machinery	405.10	-	-	-	405.10	6.33%	192.49	13.46	205.95	199.15	212.61
Handsets Telephone	369.19	-	-	-	369.19	19.00%	349.43	3.75	353.18	16.01	19.76
Car	48,601.01	-	-	-	48,601.01	15.83%	29,936.04	2,954.66	32,890.70	15,710.31	18,664.97
Guest House in Kerala	115,463.00	-	-	-	115,463.00	0.00%	-	-	-	115,463.00	115,463.00
Plot at Bannur - Karnataka	85,327.52	422.77	2,193.07	-	87,943.36	0.00%	-	-	-	87,943.36	85,327.52
Total Rs..	490,139.50	5,505.54	20,293.07	-	515,938.10		198,350.69	16,313.39	214,664.08	301,274.03	291,788.81

Note: No Depreciation taken on Guest House as not put to use



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 8 Non-current investments

Particulars	As at 31 March, 2025			As at 31 March, 2024		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
	₹	₹	₹	₹	₹	₹
Investments (At cost):						
Trade						
Investment and Share In GBCB	-	3,000.00	3,000.00	-	3,000.00	3,000.00
Bank of India Mutual fund	-	30,000.00	30,000.00	-	30,000.00	30,000.00
Bank of Multi Assets Allocation Fund Regular Growth	-	30,000.00	30,000.00	-	20,000.00	20,000.00
Total	-	63,000.00	63,000.00	-	53,000.00	53,000.00



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 9 Long-term loans and advances

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(A) Deposits		
Deposit Badave Group	1,616.00	8,000.00
Mohini Madan- Rent Deposit	600.00	600.00
Yogesh Ambre	2,000.00	2,000.00
Rent Deposit - Bharat Trading Copn	-	47,500.00
Rent Deposit - Buluru Sunanda	500.00	500.00
(B) Loans and advances to employees		
Staff Loans & Advances	9,428.06	9,140.72
(C) Loans and advances to others		
TDS on GST	11,947.17	-
Prepaid Mediclaim of Employees	991.94	1,096.40
TDS Recoverable From Party	8,557.30	10,994.06
TDS Receivables	-	8,190.11
Advance For Property -Fixed Assets		1,953,242.22
Sudesh K S Advance	44,000.00	44,000.00
MUHAMMAD JAAN FARUQUI-Advance	7,000.00	-
Excess TDS Paid	1,011.24	-
(D) Advance Income tax net of Provisions		
(i) Advance Tax & TDS Net of Provisions (As at 31st March 2025)	Schedule C 22,302.87	13,125.89
Total	109,954.58	2,098,389.40

Note 10 Trade receivables

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	355,153.08	462,119.45
Secured, considered good		
Total	355,153.08	462,119.45

Note 11 Cash and cash equivalents

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(a) Cash on hand	305.91	1,514.58
(b) Balances with banks		
ICICI Bank Limited	38,739.82	48,295.92
ICICI Bank Sweep FD Account	-	17,662.34
HDFC Bank Limited	25,414.03	46,613.11
The Karnataka Bank Limited	-	-
AXIS Bank Limited - CA	-	3.70
Ujjivan Small Finance Bank - FD Ac	78,864.99	26,782.90
Total	143,324.74	140,872.55



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Revenue from operations

(Rs. in "00)

	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
(i)	Sale :- Courier Services	2,292,402.78	2,897,235.88
	Total	2,292,402.78	2,897,235.88

Note 13 Other income

	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1)	Other Income :- Interest on FD Rebate & Discount	2,355.58 1,396.49	2,807.94 -
	Total	3,752.07	2,807.94

Note 14 Purchases

	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
(i)	Purchase :- Courier Services-Purchase	1,643,244.76	2,153,476.50
	Total	1,643,244.76	2,153,476.50



Note 15 Employee benefits expense

	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1)	i) Directors Remuneration	120,000.00	120,000.00
	ii) Staff Salary	156,536.90	101,477.65
	iii) Bonus And Gratuity	-	468.65
	iv) Ex-Gratia	14,040.67	-
	iii) Staff Welfare Expense :-		
	Employers Contribution to ESIC	515.59	748.58
	Employers Contribution to PF	3,993.61	4,009.95
	Staff Welfare Expenses	2,676.05	855.41
	Total	297,762.82	227,560.24

Note 16 Finance costs

	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1)	Finance Cost :-		
	Bank Charges	372.49	44.71
	Interest paid	901.98	1,245.15
	Interest On Late Payment of Tds	303.38	606.81
	Interest paid on Provident Fund	-	-
	Interest On Late Payment of GST	229.26	5,026.50
	Total	1,807.11	6,923.17



Name of the Company :SRICHAKRA TRANSTECH PRIVATE LIMITED**Notes forming part of the financial statements****Note 17 Other Expenses**

(Rs. in "00)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Advertisement Charges	500.00	500.00
Conveyance & Petrol Expenses/Toll Charges	7,555.19	10,240.09
Electricity Charges	4,277.70	5,305.08
Legal & Professional Fees	8,055.00	102,417.39
Office Expenses	2,694.92	1,681.56
Printing & Stationery	159.99	129.29
Rent Paid	47,361.04	67,318.80
Repairs & Maintenance	1,603.56	2,967.85
Telephone Charges	1,230.90	1,100.74
Rebate & Discount	-	38,956.31
Insurance Charges-Motor Car	460.58	484.95
Staff Mediclaim Premium Paid	-	1,006.46
Loading & Unloading Charges	205.00	574.80
Travelling Expenses	46.00	459.75
Donation	10,607.52	-
GST Expenses	69,799.38	-
Total	154,556.78	233,143.08



SRICHAKRA TRANSTECH PRIVATE LIMITED
Notes forming part of the financial statements

Note 18 Disclosures under Accounting Standards (contd.)

Note	Particulars	(Rs. in "00)	(Rs. in "00)
		For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
18	Earnings per share		
	Basic		
18.a	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations	141,121.67	197,640.64
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders		
	Weighted average number of equity shares	1,000.00	1,000.00
	Par value per share		
	Earnings per share from continuing operations - Basic	141.12	197.64
18.b	<u>Continuing operations</u>		
	Net profit / (loss) for the year from continuing operations		
	Less: Preference dividend and tax thereon		
	Net profit / (loss) for the year attributable to the equity shareholders from continuing operations	141,121.67	197,640.64
	Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
	Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	141,121.67	197,640.64
	Weighted average number of equity shares for Basic EPS		
	Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive		
	Weighted average number of equity shares - for diluted EPS	1,000.00	1,000.00
	Par value per share		
	Earnings per share, from continuing operations - Diluted	141.12	197.64



SRICHAKRA TRANSTECH PRIVATE LIMITED.**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED
31st MARCH, 2025.****1. CORPORATE INFORMATION**

To carry on the business of worldwide Courier Logistics managing the steady flow of goods, material, information and other resources, including energy and people, between the point of origin and the point of consumption in order to meet the requirements of consumers integration of information, transportation, inventory, warehousing, material-handling, and packing unpacking, loading, unloading, container service, and transportation in the most safe, timely, seamless and cost effective manner with complete reliability and safety through Sea routes, by Air, Rail and Road to the designated place at the earliest as per the convenience of clients in the fastest, most reliable door - to - door method adding the value of time and place utility strictly obeying the principle of right item in the right quantity at the right time at the right place for the right price in the right condition to the right customer.

2. SIGNIFICANT ACCOUNTING POLICIES**ACCOUNTING ASSUMPTIONS:**

The financial accounts are prepared under the historical cost convention on the accrual basis of accounting.

RECOGNITION OF INCOME AND EXPENDITURE:

The Company follows Mercantile System of accounting and recognizes Income & Expenditure on accrual basis.

FIXED ASSETS:

Cost of fixed assets comprises of purchase price, duties, levies and any directly attributable cost of bringing the asset to its working condition for the intended use.

DEPRECIATION:

Depreciation has been provided in the books as per Part 'C' of Schedule II of The Companies Act, 2013.

DIVIDEND:

No Provision is made for Dividend since directors have not proposed any dividend

COST AND BENEFITS:

Cost is charged to revenue in the year in which benefits accrue to the company and/or in the year in which the resultant assets are created and put to effective use.

INVENTORIES:

The Closing Stock is valued at cost or net realizable value whichever is lower & is as certified by the Director. However, there is no opening or Closing Stock during the Year.

FOREIGN CURRENCY TRANSACTIONS:

There are no Foreign Currency Transactions during the year.

SUNDRY DEBTORS, LOANS:

Doubtful Debts/ Advance is written off in the year in which these are considered to be irrecoverable.

CONTINGENT LIABILITY:

No provision is made for liabilities, which are contingent in nature, but if material, it is disclosed by way of notes.

DEFERRED TAX

3. The application of AS - 22 issued by the Institute of Chartered Accountants of India had resulted in opening Deferred Tax Liability of Rs 9,466.08/- and Net Deferred Tax Tax Rs.1.69/- during the year resulting in Net DTL of Rs 9,464.41/- at the year end. This is mainly due to difference in Depreciation as per Books and Income Tax Act. All figures are in hundreds unless specified. The same has been recorded in the Books of Accounts.
4. Debit & Credit balances are subject to confirmation by the respective parties.
5. **Additional Regulatory Info**

Title deeds:

All Title deeds of Immovable Property are held in name of the Company

Revalued Property, Plant and Equipment:

The Company has not revalued its Property, Plant and Equipment.

Loans or Advances:

There is no Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

Capital-work-in progress / Intangible Assets:

There is no Capital-work-in progress / Intangible assets under development (ITAUD).

Borrowings from Banks or Financial Institutions:

The Company has borrowings from banks or financial institutions on the basis of security of current Asset.

Benami Property:

The Company does not hold any Benami Property and No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

Wilful defaulter:

The company is not declared Wilful defaulter by any bank or financial Institution or other lender.

Relationship with any struck Off Company:

Company has no Relationship with any struck Off Company.

Utilisation of Borrowed funds and share premium:

The company has not advanced or loaned or invested any funds in intermediaries.

Registrar of Companies:

There are No charges or satisfaction which are to be registered with Registrar of Companies beyond the statutory period.

Compliance with approved Scheme(s) of Arrangements:

There is no Scheme of Arrangements by the Company

Corporate Social Resonsibility:

The Provisions of Sec 135 of the companies Act, 2013 are not applicable to the company.

Following Ratios to be disclosed: -**Ratio Analysis:**

	<u>A.Y.2025-26</u>	<u>P.Y.2024-25</u>
(a) Current Ratio	0.40	0.69
(b) Debt-Equity Ratio	0.15	0.58
(c) Debt Service Coverage Ratio	0.31	0.47
(d) Return on Equity Ratio	0.10	0.15
(e) Inventory turnover ratio	-	-
(f) Trade Receivables turnover ratio	5.61	4.52
(g) Trade payables turnover ratio	1.53	2.56
(h) Net capital turnover ratio	-3.07	-10.93
(i) Net profit ratio	0.06	0.07
(j) Return on Capital employed	0.10	0.12
(k) Return on investment	0.04	0.11

Notes: 1)Current Ratio decreased due to Increase in liabilities.

2) Debt equity ratio has decreased due to decrease in debts and Debt service coverage ratio decreased due to decrease in debts and finance cost.

3)Return on equity has decreased due to decrease in Turnover.

4)There are NO Inventory in the company as the company is in service sector.

5)Trade receivable turnover ratio is almost same as previous year due to efficient collection mechanism.

6)Trade payable ratio has decreased on account of increase in creditors at year end.

7)Net capital turnover ratio has decreased on account of decrease in Current Assets as compared to Current liability.

8)Net profit ratio has decreased slightly.

9) Return on capital employed has decreased on account of decrease in sales.

10) Return on investment has decreased on account of year end Fixed deposit by company.

5. RELATED PARTY TRANSACTIONS

Particulars	(Rs. in "00)	(Rs. in "00)
	As on 31.03.25	As on 31.03.24
<u>Directors Remuneration Paid To:</u>		
Gautam Jain	60,000.00	60,000.00
Pragnyat Lalwani	60,000.00	60,000.00
<u>Purchases:</u>		
Seshaasai Technologies Ltd	4,96,448.03	
Dandelion Technologies Pvt Ltd	18,100.00	
<u>Rent:</u>		
Bharat Trading Co	36,000.00	
Total	6,70,548.03	120,000.00

6. Information Related to Micro Small and Medium Enterprises:

The Company has NO amount due to suppliers under Micro Small and Medium Enterprises Development Act, 2006 (MSMED) as at 31st March, 2025. The following information has been given in respect of such suppliers who have identified themselves as Micro Small & Medium Enterprises under MSMED Act, 2006 as at 31st March, 2025.

(₹ in 00)

Particulars	Amount (As at 31-03-2025)	Amount (As at 31-03-2024)
Outstanding Amount	NIL	NIL

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion 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.

7. The Company has ensured backup of Books of accounts and other books and papers in compliance with Rule 3(5) of the Companies (Accounts) Rules, 2014 (as amended) ("the Rules"). Daily backup was ensured on servers physically located in India for all the working days. Working days excludes Saturday, Sundays and national holidays

For SRICHAKRA TRANSTECH PRIVATE LIMITED.

DIRECTOR
GAUTAM JAIN
DIN :- 02060629

Place: Mumbai.

Date: 08th September, 2025