



Statutory Auditor's Examination Report on Restated Financial Information of FlySBS Aviation Limited

To,
The Board of Directors,
FlySBS Aviation Limited
(Formerly known as FlySBS Aviation Private Limited)
Plot no. 16 (NP), 3rd Floor, Indiqube Palmyra,
SIDCO Indusrial Estate, Ekkatuthangal,
Guindy Industrial Estate, Chennai,
Chennai City Corporation,
Tamil Nadu, India, 600032
(the "Company").

Respected Sirs/ Madams,

- 1) We have examined the attached Restated Financial Information of FlySBS Aviation Limited (Formerly known as FlySBS Aviation Private Limited) (the "Company" or the "Issuer"), comprising of the Restated Statement of Assets and Liabilities as at March 31, 2025, March 31, 2024, and March 31, 2023, the Restated Statements of Profit and Loss, the Restated Statement of Cash Flows for the year ended on March 31, 2025, March 31, 2024, and March 31, 2023, Statement of Significant Accounting Policies, and other explanatory information (collectively, the "Restated Financial Information"), as approved by the Board of Directors of the Company at their meeting held on 22-07-2025, for the purpose of inclusion in the Red Herring Prospectus and Prospectus (collectively known as the "Offer Document") prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("SME IPO") prepared in terms of the requirements of:
 - (a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act")
 - (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
 - (c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
- 2) The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Offer Document to be filed with Securities and Exchange Board of India, relevant stock exchanges and the Registrar of Companies, Tamil Nadu in connection with the proposed SME IPO. The Restated Financial Information has been prepared by the management of the Company as per "Basis of Preparation" paragraph stated in Note 2(i) to the Notes to the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The Board of Directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note read with SEBI Communication, as applicable.
- 3) We have examined such Restated Financial Information taking into consideration:





- (a) The terms of reference and terms of our engagement are agreed upon with you in accordance with our engagement letter dated February 08, 2025 in connection with the proposed SME IPO of Equity Shares of FlySBS Aviation Limited (the "Issuer Company") on SME Platform of National Stock Change ("NSE Emerge")
- (b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- (c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
- (d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the SME IPO.
- 4) These Restated Financial Information have been compiled by the management from audited financial statements of the company for the years ended March 31, 2025, March 31, 2024 and March 31, 2023 prepared in accordance with Accounting Standards as prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015 or 2021, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on July 15, 2025, September 20, 2024 and September 01, 2023, respectively.
- 5) For the purpose of our examination,
 - a. Auditor's Report issued by us dated on July 15, 2025 and the financial statements of the Company for the financial year ended March 31, 2025, and
 - b. Auditors' Report issued by the Previous Auditors dated September 20, 2024 and September 01, 2023 on the financial statements of the Company as at and for the years ended March 31, 2024 and 2023 respectively as referred in Paragraph 4 above.
 - The Audit for the financial years ended March 31, 2024 and March 31, 2023 was conducted by the Company's previous auditors **KRMM & Associates**, Chartered Accountants ("the Previous Auditor). The Previous auditors resigned during the year due to pre occupation and were not in the position to examine the Restated Statement of Assets and Liabilities and the Restated Statements of Profit and Loss and Cash flow Statements, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the Audited Financial Information). We have performed adequate procedures to restate the Financial Information for the said years. The Examination Report included for the said years is based solely on the report submitted by the Previous Auditor.
- 6) There were no qualifications in the Audit Report issued by us and by previous auditor for the years ended on March 31, 2024 and March 31, 2023 which would require adjustments in this Restated Financial Information of the Company.
- 7) Based on our examination and according to the information and explanations given to us, we report that the Restated Financial Information:
 - a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/ reclassifications retrospectively in the financial years ended March 31, 2024 and March 31, 2023 to reflect the same accounting treatment as per the accounting policies and grouping/ classifications followed as at and for the year ended March 31, 2025;





- b) Have been made after giving effect to the matter(s) giving rise to modifications mentioned in paragraph 6 above; and
- c) Have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note
- 8) The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the Audited Financial Statements mentioned in paragraph 4 above.
- 9) This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
- 10) We have no responsibility to update our report for events and circumstances occurring after the date of the
- 11) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
- 12) Our report is intended solely for use of the Board of Directors for inclusion in the Offer Documents to be filed with the Securities and Exchange Board of India, relevant stock exchange and Registrar of Companies, Chennai in connection with the proposed SME IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

Yours faithfully,

M/s. A JOHN MORIS & CO **Chartered Accountants** ICAI Firm Registration No: 007220S

SUBBIAH MURALIKANNAN Date: 2025.07.22 19:43:50

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Partner Membership No.: 211698

UDIN: 25211698BMIDHW4411

Date: 22-07-2025

S Muralikannan

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

Plot No 16(NP), 3rd Floor, Indiqube Palmyra, SIDCO Industrial Estate, Ekkatuthangal, Guindy Industrial Estate, Chennai-600032, Tamilnadu

CIN: U62200TN2020PLC136959

STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - 1

(Amount	in	∌	Lakhe)

Particulars	Annx	Nr. 1 21 2025	As at	March 21, 202
	No.	March 31, 2025	March 31, 2024	March 31, 2023
. EQUITY AND LIABILITIES				
1 Shareholders' Funds				
(a) Share Capital	6	1,274.68	321.02	215
(b) Reserves and Surplus	7	13,762,99	6,323,14	957,4
(c) Money received against share warrants		•	920	
		15,037.67	6,644.16	1,172.
2 Share Application money Pending Allotment		_ +		
3 Non-Current Liabilities				
(a) Long-Term Borrowings	8	766,49	57,11	26,
(b) Deferred Tax Liabilities (Net)	9	171,51	115,56	1,
(c) Other Long Term Liabilities		2	181	
(d) Long-Term Provisions	10	11.07	7.00	0.
		949.07	179,67	29
3 Current Liabilities				
(a) Short-Term Borrowings	11	1,026,18	198,47	309
(b) Trade Payables			0.00	
(A) Total Outstanding Dues of Micro and Small Enterprises	- 12 =	4.79	0,80	
(B) Total Outstanding Dues of Creditors Other than Micro and Small Enterprises	12	404.77	54.83	217
(c) Other Current Liabilities	13	746.28	396,40	171
(d) Short-Term Provisions	14	1,014_82	241.05	112
		3,196,84	891.55	809
TOTAL EQUITY AND LIABILITIES	B 541	19,183.58	7,715.38	2,011
			1000	
I. ASSETS				
1 Non-Current Assets				
(a) Property, Plant & Equipment and Intangible Assets		£42.52	520.21	
(i) Property, Plant & Equipment	15	542,53	520.31	7
(ii) Intangible Assets				
(iii) Capital work-in-progress		0.70		
(iv) Intangible Assets under Development		0.70	<u> </u>	
(b) Non-Current Investments		4.504.70	2.051.08	73.6
(c) Long-term loans and advances	16	4,594.78	2,051.08	726
(d) Other Non-Current Assets	17	2,153,00	1,911.69 4,483.08	772
2 Current Assets		7,291.01	4,403,00	114
(a) Current Investments		÷	2	
(b) Inventories	10	890.93	671_48	
· ·	18		659.91	453
(c) Trade Receivables	19	2,087.39		
(d) Cash & Cash Equivalents	20	4,982.50	833,42	253
(e) Short term loans and advances	21	2,529.57	1,047.09	506
(f) Other Current Assets	22	1,402,18 11,892.58	20.40 3,232.30	25
			2 7 2 7 244	1,239

As per our report of even date attached

For A. John Moris & Co

Chartered Accountants Finn Reg No: 007220S

Peer Review Certificate No. 014619

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S Muralikannan Partner M. No: 211698

For and on behalf of the Board of Directors of FLYSBS AVIATION LIMITED

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

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Deepak Parasuraman Managing Director DIN: 00699855

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Kannan Ramakrishnan Director DIN: 08202306

Amba Shankar Wholetime Director & CEO

NIN: 08539946

SAPTHARISHI NARAYANAN

Narayanan Saptharishi Company Secretary cum Compliance Officer

M.No.: ACS 11865

Chief Financial Officer

Date: 22-07-2025 Place: CHENNAI

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

Plot No 16(NP), 3rd Floor, Indiqube Palmyra, SIDCO Industrial Estate, Ekkatuthangal, Guindy Industrial Estate, Chennai-600032, Tamilnadu

CIN: U62200TN2020PLC136959

STATEMENT OF PROFIT & LOSS AS RESTATED

ANNEXURE -2

(Amount in ₹ Lakhs)

	Particulars Particulars		to the second	For the Year Ended	
			March 31, 2025	March 31, 2024	March 31, 2023
I.	Income				
	Revenue From Operations	23	19,389.56	10,648.69	3,410.72
	Other Income	24	148.82	23.42	57.53
	Total R	evenue	19,538.38	10,672.11	3,468.25
II	Expenditure				
	Direct Operating Expense	25	14,489.31	8,932.87	2,788.15
	Employee Benefit Expenses	26	451.40	94.64	61.74
	Finance Costs	27	209.87	79.95	110.02
	Depreciation & Amortisation Expenses	28	31.57	27.30	1.29
	Other Expenses	29	456.44	145.74	95.52
	Total Exper	nditure	15,638.60	9,280.51	3,056.73
Ш	Profit Before Exceptional and Extraordinary Items and II)	Tax (I-	3,899.78	1,391.61	411.52
IV	Exceptional and Extraordinary Items		9)	<u></u>	*
V	Profit/(Loss) Before Tax (III-IV)		3,899.78	1,391.61	411.52
VI	Tax Expense:				
	(a) Current Tax		1,014.79	153.07	68.45
	(b) Deferred Tax		44.38	113.61	(0.99)
VII	Profit/(Loss) for the Year After Tax (V-VI)		2,840.61	1,124.92	344.06
VIII	Earnings per Equity Share of Rs.10 Each				
	- Basic		25.47	14.41	5.64
	- Diluted		25.47	14.41	5.64
	Weighted Average No. of Shares (in Lakhs)		111.51	78.08	61.01

As per our report of even date attached

For A. John Moris & Co

Chartered Accountants Firm Reg No: 007220S

Peer Review Certificate No. 014619

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S Muralikannan

Partner M. No: 211698 DEEPAK DEEPAK
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Deepak Parasuraman

Managing Director DIN: 00699855

KANNAN RAMAKRISHNAN Date: 200 Kannan Ramakrishnan

For and on behalf of the Board of Directors of FLYSBS AVIATION LIMITED

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

Director DIN: 08202306 Amba Shankar

Wholetime Director & CEO

DIN: 08539946

SAPTHARISHI NARAYANAN NARAYANAN Date: 2025.07.22 16:33:21 +05'30'

Company Secretary cum **Compliance Officer**

Narayanan Saptharishi

M.No.: ACS 11865

S. Sanjay Chief Financial Officer

CHENNA

Date: 22-07-2025 Place: CHENNAI

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

Plot No 16(NP), 3rd Floor, Indiqube Palmyra, SIDCO Industrial Estate, Ekkatuthangal, Guindy Industrial Estate, Chennai-600032, Tamilnadu CIN: U62200TN2020PLC136959

STATEMENT OF CASH FLOW AS RESTATED

ANNEXURE -3

		akh

			For the Year Ended	(Amount in & Lakhs)
	Particulars	March 31, 2025	March 31, 2024	March 31, 2023
Α	CASH FLOWS FROM OPERATING ACTIVITIES:			
	Net Profit Before Tax	3,899.78	1,391,61	411.52
	Adjustments for:			
	Depreciation and Amortisation	31,57	27.30	1.29
	Provision for Gratuity	4,07	6,59	(0.07
	(Profit) / Loss on sale of assets	1.97	8	
	Finance Cost	209,87	79.95	110.03
	Unrealised Foreign Exchange Loss/(Gain)	3.85	(9.00)	(33,83
	Interest Income	(85.13)	(0.37)	(0,08
	Operating Profit before working capital changes:	4,065.98	1,496.08	488.8
	Adjustments for Changes in Working Capital:			
	(Increase)/Decrease in Trade Receivables	(1,427.48)	(206.09)	143.09
	(Increase)/Decrease in Inventories	(219.45)	(671.48)	
	(Increase)/Decrease in Short term loans and Advances	(1,482,48)	(540.33)	(433.21
	(Increase)/Decrease in Other Current Assets	(1,398.67)	4.73	48.2
	Increase/(Decrease) in Trade and Other Payables	353.94	(161,61)	66.29
	Increase/(Decrease) in Other Current Liabilities	364.89	225,31	80.29
	Cash Generated from Operations	256,72	146.61	393.55
	Income Taxes Paid	(255,57)	(27,66)	(43.62
	NET CASH FROM OPERATING ACTIVITES (A)	1.14	118,95	349.93
В	CASH FLOWS FROM INVESTING ACTIVITIES			
	Interest Received	85.13	0,37	0.08
	(Increase)/Decrease in Long term loans and Advances	(2,547.54)	(1,315,88)	(267.09
	(Increase)/Decrease in Other Non-Current Assets	(241.31)	(1,872,69)	19.50
	(Purchase)/Sale of Property, Plant and Equipment	(56.46)	(540.45)	
	NET CASH USED IN INVESTING ACTIVITIES (B)	(2,760.19)	(3,728.66)	(247.50
С	CASH FLOWS FROM FINANCING ACTIVITES			
	Interest paid	(184.00)	(76.40)	(109.77
	Proceeds from Issuance of Share capital	5,555.04	4,346.77	375,00
	Proceeds from Long-Term Borrowings	797,51	188,89	614.5
	Repayment of Long-Term Borrowings	(88,13)	(158,66)	(859,70
	Proceeds from Short-Term Borrowings	18,230_31	790,90	3,306.53
	Repayment of Short-Term Borrowings	(17,402.60)	(901.85)	(3,179.15
	NET CASH USED IN FINANCING ACTIVITIES (C)	6,908.12	4,189.65	147.42
D	NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	4,149.08	579.95	249.85
	Opening Cash and Cash Equivalents	833,42	253,47	3.62
100	CLOSING CASH AND CASH EQUIVALENT	4,982.50	833.42	253,4
	Reconciliation Of Cash And Cash Equivalents With The Balance Sheet:			
	Cash & Cash Equivalent as per Balance sheet	4,982.50	833.42	253.47
	Cash & Cash Equivalent at the End of the Period	4,982.50	833,42	253.47
Asr	per our report of even date attached			

As per our report of even date attached

For A. John Moris & Co

Chartered Accountants Firm Reg No: 007220S

Peer Review Certificate No. 014619

SUBBIAH (MURALIK/ ANNAN/

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S Muralikannan Partner M. No: 211698

For and on behalf of the Board of Directors of FLYSBS AVIATION LIMITED

(Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

DEEPAK
PARASURAMAN
District 2005.07:22 16:16:34 +05:30 Deepak Parasuraman

Managing Director DIN: 00699855

KANNAN RAMAKRISHNAN Date: 2025.07.22 16:19:47 +0530 Kannan Ramakrishnan

> Director DIN: 08202306

Amba Shankar

Wholetime Director & CE

SAPTHARISHI NARAYANAN Narayanan Saptharishi Company Secretary cum

Compliance Officer M.No.: ACS 11865

Chief Financial

S. Sanjay CHENN

Date: 22-07-2025 Place: CHENNAI

FLYSBS AVIATION LIMITED (Formerly Known as FLYSBS AVIATION PRIVATE LIMITED)

Plot No 16(NP), 3rd Floor, Indiqube Palmyra, SIDCO Industrial Estate, Ekkatuthangal, Guindy Industrial Estate, Chennai-600032, Tamilnadu CIN: U62200TN2020PLC136959

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO THE RESTATED FINANCIAL STATEMENTS

ANNEXURE-4

A. BACKGROUND

FLYSBS AVIATION PRIVATE LIMITED having CIN: U62200TN2020PTC136959 was incorporated on August 7th, 2020 under the provisions of the Companies Act 2013, and was having its registered office at Flat No. 101, Corner Stone Apartments, New No.60, MMTC Colony Main Road, Nanganallur, Chennai - 600061, Tamilnadu, India and shifted its registered office on 21/10/2024 with a new registered office at Plot no. 16 (NP), 3rd Floor, Indiqube Palmyra, SIDCO Indusrial Estate, Ekkatuthangal, Guindy Industrial Estate, Chennai - 600032, Tamilnadu, India. Subsequently, the Company was converted from Private Limited Company into Public Limited Company vide special resolution passed by its shareholders at the Extra Ordinary General Meeting held on 31/08/2024 and the name of the Company was converted to FLYSBS AVIATION LIMITED ('the Company" or the "Issuer") pursuant to issuance of Fresh Certificate of Incorporation dated 29th October 2024 under Companies Act 2013 by Registrar of Companies, Chennai with Corporate Identification Number U62200TN2020PLC136959.

The Main Object of the Company is:

- 1) To establish, organize, manage, run, charter, conduct, contract, develop, handle, own and operate all types of aircrafts, air buses, aeroplanes, seaplanes, flying boats, hover crafts, helicopters, and other crafts used in air transport for the carriage of passengers, goods, mails and other items on all routes and lines on national and international level, subject to the laws in force through all sorts of carriers and so on whether propelled or any other form of power.
- 2) To act as booking agents, indenting agents, travel agents, fleet owners, garage owners, service station owners, cargo superintendents, cargo owners, loading and unloading contractors, couriers, laison, charters, operators and to do all acts, things necessary for the attainment of the above objects.
- 3) To assist, design, manufacture, purchase, sell, supply, repair, import, export, fabricate, erect, commission, representative of environmental protection equipment relating to Air Craft, maintenance, services to Industries, business houses of various made available in India and abroad.

B. SIGNIFICANT ACCOUNTING POLICIES

1 Basis of Preparation:

The summary statement of restated assets and liabilities of the Company as at 31th March 2025, 31st March 2024 and 31st March 2023 and the related summary statement of restated profit and loss and cash flows for the year ended 31st March 2025, 31st March 2024 and 31st March 2023 (collectively referred to as the "Restated summary financial information") have been prepared specifically for the purpose of inclusion in the offer document to be filed by the Company in connection with the proposed Initial Public Offering (hereinafter referred to as 'IPO').

The restated summary financial information has been prepared by applying necessary adjustments to the financial statements ('financial statements') of the Company. The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2018, as amended (the "Regulations"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

2 Use of Estimates:

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and the reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts, income taxes, post - sales customer support and the useful lives of Property Plant and Equipments and intangible assets.



3 Current and non-current classification:

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized or intended to be sold or consumed in normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- It is expected to be settled in normal operating cycle
- · It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

Current liabilities includes the current portion of long term financial liabilities. The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities

are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash

equivalents. The Company has identified twelve months as its operating cycle.

4 Property, Plant and Equipment including Intangible Assets:

Property, Plant and Equipments are stated at cost, less accumulated depreciation. Cost includes cost of acquisition including material cost, freight, installation cost, duties and taxes, and other incidental expenses, incurred up to the installation stage, related to such acquisition. Property, Plant and Equipments purchased in India in foreign currency are recorded in Rupees, converted at the exchange rate prevailed on the date of purchase. Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss. Subsequent expenditure is capitalized only when it increases the future economic benefits to the specific assets to which it relates. Intangible assets are amortized in Statement of Profit and Loss over their estimated useful lives, from the date that they are available for use based on the expected pattern of consumption of economic benefits of the assets.

5 Depreciation & Amortisation:

The Company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Straight Line Method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year. In respect of the assets sold during the year, depreciation is provided from the beginning of the year till the date of its disposal. Intangible assets are amortised on a straight-line basis over the estimated useful life as specified in Schedule II of the Companies Act 2013. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss. In respect of the assets sold during the year, amortisation is provided from the beginning of the year till the date of its disposal. Depreciation expenses has been restated using SLM Method at the useful life as specified in Schedule-II of Companies Act, 2013. As in the reporting period of restated financials.

The estimated useful lives of assets are as follows: Useful life of Property, Plant and Equipments

Category	Schedule - II Part 'C'	Useful life
Vehicles	VI (3)	8 Years
Aircrafts or Helicopters	VIII	20 Years
Office Equipment	XI	5 Years
Computers & laptops	XII (ii)	3 Years
Furniture & Fittings	V (i)	10 Years

6 Capital work-in-progress:

Capital Work-in-Progress represents costs incurred on assets under construction or development, which are not yet ready for intended use. It includes direct costs, attributable indirect costs, and eligible borrowing costs. CWIP is carried at cost and transferred to fixed assets upon completion. It is periodically reviewed for impairment, and any loss is recognized in the profit and loss statement.

7 Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are stated at lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognise a decline, other than temporary, in the value of long-term investments.

8 Entry-Into-Service (EIS) Costs:

The company has planned to diversify its mode of operation from 'wet lease arrangement' where the aircrafts are hired as a package inclusive of fuel, crude, pilot, etc. to 'dry lease arrangement' where the company hires only the aircraft with all other necessary requirements to operate the aircraft and do the service to be taken care by the company itself from hiring pilot, crew members, fuel, maintenance, etc. to leverage from the limitations of wet lease mode of operation.

EIS Cost comprises of Aircraft lease rent, Aircraft charter charges, Pilot salary, etc. which are incurred before beginning the operations of the aircraft.

The company brought the aircraft on dry lease basis and spent various expenses that are essential for the company to perform its business operations. These expenses spent, have been grouped under Entry Into Service (EIS) Costs which pertains to be in nature of Deferred Revenue Expenditure for a period of 8 years and during each year, the expenses are charged under the head 'Direct Operating Expense' in the Statement of Profit and Loss on straight line basis.

9 Inventories:

Inventories are carried at the lower of cost or net realisable value. Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In determining the cost, FIFO method is used. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an itemby-item basis.

10 Cash and Cash Equivalents:

Cash and cash equivalents comprise cash and cash deposits with banks. The Company considers all highly liquid investments with a original maturity at a date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

11 Cash Flow Statement:

Cash flows are reported using indirect method, whereby net profit/loss before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

12 Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Revenue from Chartereing Services are recognized on accrual basis, as per terms of agreement entered into with customers.

The following other revenues are recognized and accounted on their accrual with necessary provisions for all known liabilities and losses as per AS 9:

Interest Income: Revenue is recognized on the time proportion basis after taking into account the amount outstanding and the rate applicable.

Dividend Income: Dividend Income is recognised when the owners right to receive payment is established.

Other Income: Other items of income and expenditure are recognized on accrual basis and as a going concern basis, and the accounting policies are consistent with the generally accepted accounting policies.

13 Foreign Currency Transactions:

Domestic Operation:

I. Initial Recognition:

A foreign currency transaction is accounted in accordance with AS-11 "The Effects of Changes in Foreign Exchange Rates", on initial recognition in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

II. Measurement:

Foreign currency monetary items are reported using the closing rate.

Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

III. Treatment of Foreign Exchange:

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expenses in the Statement of Profit and Loss.

14 Employee Benefits:

Post-Employment Benefits:

Defined Benefit Plan:

Gratuity liability is a defined benefit obligation and is unfunded. The Company accounts for liability for future gratuity benefits based on the actuarial valuation using Projected Unit Credit Method carried out as at the end of each financial year.

Defined Contribution Plan:

Provident Fund: Eligible employees receive benefit from provident fund covered under the Provident Fund Act. Both the employee and the company make monthly contributions. The employer contribution is charged off to Profit & Loss Account as an expense.

Short-term Employee Benefits:

Short-Term Employee Benefits are recognized as an expense in the period in which the related service is rendered. These include salaries, wages, bonuses, leave encashment, and other benefits payable within twelve months.

15 Leases:

Leased assets under which the Company assumes substantially all risks and benefits of ownership are classified as finance lease. Other leases are classified as operating leases.

Finance lease: Assets taken on finance lease are capitalized at the lower of the fair value of the assets and the present value of the minimum lease rentals (which includes initial amount paid by the Company to the lessors) with the corresponding amount payable by the Company shown as lease liability. The principal component of the lease rentals is adjusted against the lease liability and interest component is charged to the Statement of Profit and Loss.

There are no Finance Lease transactions entered into by the company during the reporting period

Operating lease: Lease rentals in respect of assets taken on operating lease are charged to the Statement of Profit and Loss with reference to the lease term and other considerations.

All the lease rentals of aircrafts that are entered into by the company with the Lessors are under the nature of operating lease.

16 Borrowing Costs:

Borrowing costs attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of the asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recognised as an expense in the period in which they are incurred.

17 Pre-operative expenses:

Pre-operativexpenses were incurred before commencement of aircraft operations, hence the same will be amortized over a period of 5 years under straight line basis.

18 Taxes on Income:

Income Tax expense is accounted in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax stated below:

A. Current Tax:

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961.

B. Deferred Tax:

The differences that result between the profit / (loss) considered for income taxes and the profit / (loss) as per the financial statements are identified and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on tax rates that have been enacted or substantially enacted by the Balance Sheet date.

Where there are unabsorbed depreciation or carry forward losses, deferred tax assets are recognised only to the extent there is virtual certainty of realisation of such assets. In other situations, deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future. Such assets are reviewed at each Balance Sheet date andwritten down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

19 Provisions and Contingent Liabilities:

A provision is recognised if, as a result of past event, the Company has a present legal obligation that can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation. Provisions are determined by the best estimate of outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

20 Earnings Per Share:

Basic Earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

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FLASBS, AVATION LIMITED

(Formerly Known as FLASBS AVATION PRIVATE LIMITED)

Plot No. 16(NP), 3rd Floor, Indiqube Palmyra, SIDCO Industrial Estate, Ekkatullingal, Guindy Industrial Estate, Chemai-600032, Tamiliadu
(IN: V622001N2020PLC136959)

ANNEXURES TO RESTATED FINANCIAL STATEMENTS

ADJUSTMENTS MADE IN RESTATED FINANCIAL STATEMENTS / REGROUPING NOTES

sents having no impact on Profit Material Regrouping

aments have been made in the rectated summary statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited as of the Company, prepared in accordance with Schedule III and the requirements of the Securities Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended)

RECONCIL	LATION	OF PROFI	T:

Particulars	As at March 31, 2025	As at March 31, 2024	An at March 31, 2023
Net profit After Tax as per Audited Accounts But Before Adjustments for Restated Accounts:	2,840.61	1,113.08	317.80
Provision for Cratum recognized		(6,50)	0.07
Desirectation administration		(4.40)	(0.16)
Unrealised Forex Gain adjustment		9.00	33.83
Provision for Tax		0:51	(8.49)
Provision for Deferred Tax		13,33	1.00
Net adjustment in Profit and loss Account		11.84	26,26
Adjusted Profit after Tax	2,840.61	1,124.92	344.06
Net Profit after Tax as ner Restated Accounts	2.840.61	1,124.92	344.96

Net Profit after Tax as per Restated Accounts

Explanatory, notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

1. Provision for Certainly is provided for all the financial year as per the Actuary Valuation Report,

2. Depreciation are restated as per Schedule II of the companies for all the financial years

3. Security Deposit in Forcing Currency is restated at its Fair Value as on the date of reporting for each financial year RBI Reference Rate as on the date of reporting is used to traislate the security deposit denominated in USD to INR. The profit and loss arising out of this timedalism is adjusted in respective financial years profit and loss account.

4. Provision for Current and Deferred tax arising out of the above adjustments is also provided for in each financial year.

RECONCILIATION OF RESTATED NETWORTH:

(Linument in & Lakha)

ANNEXURE 5

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	
Normorth as nor Audited Financial Statements	19,037.67	6.399.11	1,139.25	
Opening balance of Adjustments to Networth		33.21	6.03	
Opening balance of accumulated depreciation	2	3+2		
Changes in Prists and less account due to adjustment		(1.49)	25 26	
Opening Deferred Tax Adjustment		13 33	1.00	
Opening Gratuity Adjustment		280	UES .	
Closing balance of Adjustments to Networth		45.05	33 21	
Restated Networth	15 037 67	6,644 16	1,172,47	
Equity as Restated	15,037.67	6,644.16	1,172.47	

ANNEXURE -

TATEMENT OF SHARE CAPITAL AS RESTATED (Linount in 7 Lokhs)				
Particulars	As at March 31, 2825	As at March 31, 2024	As at March 31, 2023	
Authorised Share Capital				
Equity sharps of Rs 10/ each (in numbers)				
Authorised Share Capital (No. of shares) at the beginning of the period	50,00,000	23,00,000	20 10 000	
Increase (Decrease) during the period	2.00.00.000	27.00,000	3,00,000	
Authorised Share Capital (No_ol shares) at the end of the period	2 50 00 000	50,00,000	23.00.000	
Equity shares of Rs.10/ each (in value)				
Authorised Share Capital (in value) at the beginning of the period	500 00	230.00	200.00	
Increase (Decrease) during the period	2.000.00	270.00	30.00	
Authorised Share Capital (in value) at the end of the period	2,500.00	500 00	230 00	
Issued, Subscribed & Fully Paid Up				
Equity shares of Rs. 10' each (in numbers)				
No of shares at the beginning of the period	32,10,218	21,50,000	20.00.000	
No of shares Increase (Decrease) during the period	95.36.533	10,60,218	1.50,000	
No. of shares outstanding at the end of the period	1,27,46,751	32.10.218	21,50,000	
Equity shares of Bs. 10/- each (in value)				
Shares at the beginning of the period	321 02	215 00	200 00	
Increase (Decrease) during the period	953 65	106.02	15 00	
Shares outsturding at the and of the period	1.274 68	32 02	215 00	
Total	1.274.68	321.02	215.00	

**Native:
(a) Authinistical capital was increased from 20.00.000 equity shares to 23.00.000 equity shares vide members resolution and approval on 1st June 2022
(b) Authorised capital was increased from 23.00.000 equity shares to 27.00.000 equity shares vide members resolution and approval on 1st May 2023
(cs) Authorised capital was increased from 27.00.000 equity shares to 30.0000 equity shares vide members resolution and approval on 22nd Nov 2023
(d) Authorised equital was increased from 30.0000 equity shares to 30.0000 equity shares vide members resolution and approval on 27th Ann 2024
(e) Authorised capital was increased from 50.000,000 equity shares vide members resolution and approval on 31st Aug 2024

**Note: The Corepany from declared forms Shares at the Members Meeting field on 20-11, 2024, at the prior of 2 Equity shares of Rs 10 - Each for every 1 Equity share of Rs 10 - each held, resulting in the covarious of Smins shares of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of Smins shares of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of Smins shares of Rs 10 - each held, resulting in the covarious of the shares of Rs 10 - each held, resulting in the covarious of the shares of Rs 10 - each held, resulting in the covarious of the shares of Rs 10 - each held, resulting in the covarious of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of T7.78.672 shares in the proportion of 2-1 is 2 (1000) mes equity shares of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held, resulting in the covarious of Rs 10 - each held resulting in the covarious of Rs 10 - each held resulting in the covarious of Rs 10 - each held resulting in the cova

RECONCILIATION OF NUMBER OF SHARES OUTSTANDING

the North

CHENNAL

Particulars	As at March 31, 2025	As at Murch 31, 2024	As at March 31, 2023	
At the beauting of the year	32.10.218	21.50,000	20,00,000	
Share's Issued for consideration during the year	17.57.861	10.60.218	1.50.000	
Shares issued through bonns during the satai	77.76.873	+1		
Total Outstanding at the end of the year	1,27,46,751	32,16,218	21,50,000	

SHARE ALLOTMENT DETAILS:

Financial Year	Type of Allotment	Date of Allotment	No of Stures	Pressium per Share (Rs.)	Consideration	PAS-3 Filed on
2022-21	Private Placement	04-06-2022	28,000	240.00	Cash	04-06-2022
2022-21	Private Placement	28-02-2023	1.22,000	240.00	Cush	08-05-2023
			1,50,000			576-1000
2023-24	Righta bong	29-05-2023	07,107	338.84	Cish	07-12-2023
2023-24	Rights hone	27.07.2023	2345,537	538.84	Cash	15-(2-202)
2023-24	Rights bone	25-08-2023	1.25.874	3311 84	Cush	15-12-2023
2023-24	Highes beside	24-11-2023	1,67,890	458.52	Cash	22-12-2023
2023-24	Proute Placement	26403-2024	3,00,794	458.52	Cash	05403-2024
2023-24	Private Placement	064042024	73,016	456.52	Cash	29/03/2024
			10,60,219			
2024-25	Provine Placement	30/04/2024	1.70.915	458.52	Czsh	15-05-2024
2024-25	Private Placement	08-06-2024	1,07,272	458.52	Cash	04-07-2924
2024-25	Private Placement	10-07-2024	2.02.631	458.52	Code	19407-2024
2024-21	Private Placement	05408-2024	1,00,000	458.52	Cash	(4-08-2024
2024-25	Private Placement	19-11-2024	98,340	458.52	Cesh	20-11-2024
2024-23	Benne bang	25-11-2024	77,78,672	Na	Nit	27-11-2924
2024-25	Private Placement	18-03-2025	10.78,743	210.00	Cmh	18-03-2025
			95,36,533			7 ++

Rights, preferences and restrictions attached to equity shares:

The Company has noty one class of egons shares having a parvalue of 7.10 - per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders at the enamenal general meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive renumning assets of the Company, after distribution of all preferential amounts in the proportion of equity shares held.

DETAILS OF SHAREHOLDING OF PROMOTER & PROMOTER GROUP:						(In No.)
	As at Mar	ch 31, 2025	As at March 31, 2024		As at March 31, 2023	
NAME OF PROMOTER AND PROMOTER GROUP	No. of shares Held	% Holding	No, of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up						
(a) NJ/s.Shreshtha Business Solutions LLP	24.84.204	19.49**	7,78,068	24.24%	6,000,000	27.91%
% Change during the year! Period *	(4.75%)		(3.67%)		(12.09%)	
(b) Deepak Parasuraman	19.71.996	15.47%	6,57,332	20,48%	6,00,000	27.91"
% Change during the year Period *	(5.01%)		(7.43%)	FE00	(12.09%)	
(c) Kishan Raj Jain B	11.22.003	11.80° a				
% Change during the year Period *	8,80%		2		414	
(d) Kannan Ramakrishnan	1,97,796	1.53*+	65,932	2.05%		14.7
* Change during the year Period *	(0.59%)		2,05%			
(e) Amba Sankar	42.999	9.34%	14,333	0.45**		(2)
% Change during the year! Period *	(0.11%)		0.39%			

		N 5% OF SHARES:

	As at Ma	rch 31, 2025	As at Murch 31, 2024		As at March 31, 2023	
NAME OF SHAREHOLDERS	No. of shares Held	% Halding	No. of shares Held	% Holding	No. of shares Held	% Holding
Equity shares of Rs. 10 each fully paid-up			200	Lane.		
(ii) M. ii Shrealitha Baranean Solations	24.84.204	19,49%	7,78,068	24.24**	6,00,000	27.91*
(b) Deepak Parasaraman	19,71,996	19.47%	0.37.332	20-48%	6,00,000	27.91*
(c) Annamalai T		- 6	4,00,000	12.46%	4,00,000	18,605
(d) Kishan Ray Juin B	11.22.603	8.30%				
(c) Halasuhrumanun	7,08.576	5.56%	1.67.890	5.23%		
Total	62.86,77.	49,32*	20,03,290	62,40%	16,00,000	74.425

Notes:

1. There were no class of shares allotted as fully paid up pursuant to contract(s) without payment being received in eash.

2. There are no calls unpaid by the Directors or officers of the company.

3. The Company has not is sued shares for consideration officer than eash or bought back shares.

ANNEXURE - 7

Perticulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Security Premium			
Opening Balance	4,609,73	,460.00	
Add: Additions during the Year	3.379.25	4.240.75	369.00
Laye Utilised damig the Year		*	
Closing Halance	9,980.00	4,600,75	360.00
Reserves & Surphis	MURAUN	#20.667ec.	447.44.00
Opening Bolance	1.722.39	397.17	258.41
Add/(Leno):			
Print Period Adjustments	(2.14)		
Additions during the Year	2.849.61	1.124.92	344.00
Bours Shares Issued	77737		
Clusing Haboure	3,7112.99	1,722.39	597,47
Total	13,762.99	6,323.14	937,47

ANNEXURE - 8

STATEMENT OF LONG-TERM BORROWINGS AS RESTATED			(Amount in & Lakha)	
Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	
Secured				
Debentures				
i, 15% Compulsory Convertible Debentures (Note 1*)	× ×	(9.0)	540	
Term Lenius				
i. From Banks (Note 2**)	47.62	4,09	6 13	
ii. From Others (Note 2**)	7,37.59		(0.0)	
Len: Current maturities of long-term borrowings	(29.19)	(2.9)	(2.04)	
Total Secured Inare	756.02	1,75	4,09	
Unsecured				
Term Lours	to the same of the			
(From banka (Note 3**)	18.17	27.21		
1. From others (Note 3**)	37.19	92.62	(4)	
Leus: Current mataritites of long-term borrowings	(44.89)	(64.52)		
Leans and salvances from related parties	*	7.4	22.80	
Total Unsecured loans	10.47	55.37	22.80	
TOTAL	766.49	57.11	26.89	

NOTE I col Year 2022-23. Compulsory Convertible Debentures (CCD) is convered into Optional Convertible Debentures (OCD) vide EGM held on 10th Nov 2022. The OCD are then converted unto Unsecured Loans and then settled or paid

PARTY OF Secured Lower-

Particulars	Terms of Repayment (in months)	Date of Loan	Rute of Interest (p. s.)	No of O/S Instalments (in months)	Instalment Amount	Starting Date	Closing Balance as at March 31, 2025	Nature of Security
Yes Dank « Car Loan	60	23-11-2020	13.75%	0	0.23	15-12-2020		Hypothecation of car
ICICI Bank Limited - Car Loan	60	30-09-2024	9.15%	.55	0.77	10-11-2024	34.15	Hypothecation of par
ICICI Bank Limited - Car Loan	60	03-12-2024	9,30%	57	0.29	10-01-2025	13.47	Dispothecation of ear
Cholamandalam lovestment and Finance Company Limited - Business Loan	180	29-08-2024	11.75%	174	8.85	05-10-2024	737.50	Secured against Property
Total			-		7,111		785.21	
less: Current Maturities classified under Short Term Horrowings							29.10	
Net Halance		V - V - ST -					756.02	

As on 11-03-1024 (An									
Particulars	Terms of Repayment (in months)	Date of Loan	Rate of Interest (p.a.)	No of O/s Instalments (in months)	Iustulment Amount	Starting Date	Closing Balance as at Murch 31, 2024	Nature of Security	
Yes Bank Car Loan	6111	23-11-2020	13 75%	20 Mentites	0.23	15-12-2020	4 09	Hypothecation of Mahindra Marazzo car	
Less Current Maturities classified under Short Term Horrowings							234		
Net Ralance			ft - = 1				1.75		

\sum 31-03-2023 (.1)								
Particulars	Terms of Repayment (in months)	Date of Louis	Rate of Interest (p.a.)	No of O/s Instalments (In months)	Instalment Amount	Starting Date	Closing Balance as at March 31, 2023	Nature of Security
Yes Bank Car Loan	60	23-11-2020	13.75° o	12 Months	0.23	15-12-2020	6 13	Hypothecation of Mahindra Morazzo e ir
Less Current Mamrities classified under Short Term Horrosongs							2.05	
Net Halance							4.08	

Notes:

(i) The figures disclosed above are based on the Statements of Assets and Liabilities as Restated of the Compani
(ii) The rate of interest given above are as agreed with the lenders in the respective facility letters.

(iii) The current maturities of fong-term borrowings from above agreeaver is uncluded in short term borrowings.

**NOTE 3
The Below loans were obtained from Vanous Banks and Non Banking Financial Institutions (Unsecured)

MATION CHENNAI

Reporting for the period ended 31st March 20									
	Particulars	THE RESERVE	Terms of Repayment (in	Date of Loan	Rate of	No of Q/s	Instalment	Starting Date	(Amount in & Lukky) Closing Balance as at March 31, 2025
Unity Small Finance Bank			months)	Sunctioned 03-10-2023	Interest (p.a.)	months)	Amount	04-11-2023	18.17
Bajaj Finance Limited			24 19	25-03-2023 19-02-2024	18.00**	3	1.54	02-07-2023 04-04-2024	4.48
SMFG India Credit Company Limited Kinetiu Saison Finance India			24	23-09-2023	18:50%	7.	1.08	03-11-2023	7.11
Hero FinCorp Limited Total			36	03-06-2023	17.50° a	13	1.09	03-07-2023	55.37
Less Current Maturities classified under Short To	Net Balance								44 89 1 0.4 7
Reporting for the period ended 31st March 20	024								(Ammune in & Lakhs)
	Particulars		Terms of	Date of Loan	Rate of	No of O/s	Imtalment	Starting Date	Closing Balance as at March 31, 2024
	Pardounts		Repayment (in months)	Sanctioned	Interest (p.s.)	months)	Amount	04-11-2023	213
Unity Small Finance Hank Bojaj Finance Limited			36 24	03-10-2023 25-05-2023	18 00° a	15	1.11	02-07-2023	20 51
SMFG Italia Credit Company Limited Kinefan Samon Finance India			10	19-02-2024 23-09-2023	18.50° a	18	1.08	03-11-2023	30.31 17.65
Hero FinCorp Limited Testal			36	03-06-2023	17.30%	27	1.09	03-07-2023	24.15 119.88
Less: Current Maturities classified under Short Te	Term Borrowings Net Balance								64 52 55.31
	iver manager								
STATEMENT OF DEFERRED TAX LIABILITY	Y AS RESTATED								ANNEXURE -: (Amount in & Lakhs)
Deferred Tax Liability	Particular				As at Mar	ch 31, 2025	As at Mor	ch 31, 2024	As at March 31, 2023
On Account of Depreciation						73.43 (2.79)		47.04	9.10
On Account of Gratuits On Account of Preliminary Expenses	THE STATE OF THE S					100,87		70.29 115.56	1.96
	TOTAL					171.51		[13.59]	
STATEMENT OF LONG-TERM PROVISIONS	S AS RESTATED								ANNEXURE - 10 (Amment in # Lakhs)
	Particular			17.6	As at Mar	ch 31, 2025	As at Mur	rh 31, 2024	As at March 31, 2023
Long Term Provision Provision for Employee Benefits - Granuity	- Innoverse					11.07		7.00	0.44 6.44
	TOTAL					11.07		7.00	
STATEMENT OF SHORT-TERM BORROWIN	NGS AS RESTATED								ANNENURE - 1: Comment in & Lakkey
	Particular				As at Mar	ch 31, 2025	As at Mar	ch 31, 2024	As at March 31, 2023
Secured Current Maturities of Long-term borrow	wings					29 19 052 10		2.34 120.91	2 05
Bank Overdraft & Cash Credit Unsecured									
Current Maturities of Long-term borrow Loon repayable on Domand	Wings					44.89		75.23	-
i) From Related Purties ii) From others						- 2		- 1	307.37
ii) From NBFC & Other Corporates	TOTAL							309,42	
	1014					1.026.18		198.47	
						1,026.18		198.47	JA77,112
Nature of Facility	Nam	e of Institution/Banks	an, s	As at Murch	As at March	As at Murch	1 44	LX LIL	sture of Security
Ends Credit ICICI II Section II II Sectio	BANK K MAHINDRA HANK I sanctioned for an aniount of	Rs 20 Crores which have been an	ranged by securing	31, 2025 952,40 (0.30)	31, 2024 420.91	As at March 31, 2023	ssit held with IC	Current A	nature of Security Assets and Freed Deposit Assets and Freed Deposit
Gash Credit IGICI D Overdraft IGICI D	BANK K MAHINDRA HANK Is sanctioned for an amount of state factor will reset itself upon	Rs 20 Crores which have been an overy 3 months. The eash credit fac	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	420.91 420.91 is held over time I will be valid up	As at Murch 31, 2023 and a fixed deps to August 29 20.	25 n Bank Limited,	Current A Current A ICI Bank Limited	asture of Security Nantas and Fried Deposit visics and Fried Deposit visics and Fried Deposit , sanctioned at interest rate of 6.50° op a and
Cash Ceedil ICCCI B Decidnal KASIAN Nates- CCCI Bank - Cash Credit the Cash Credit Bachts from ICICI Bank have been spread a 25% p a as on March 31, 2025 the mierest Kotak Mahindra Bank - Cash Credit The Overdrall Facility from Kotak Mahindra Bank ha March 31, 2025 the interest factor will be based on t	BANK K MAHINDRA HANK a sanctioned for an amount of st factor will reset itself upon have been sanctioned for an an other miterest rate on the Freed	Rs 20 Crores which have been an overy 3 months. The eash credit fac	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	420.91 420.91 is held over time I will be valid up	As at Murch 31, 2023 and a fixed deps to August 29 20.	25 n Bank Limited,	Current A Current A ICI Bank Limited	andre of Security Amends and Fraced Deposit Associated and Fraced Deposit Associationed at interest rate of 6.50% op a and rest rate of 7.40% op.a and Spread 1% op.a as on ANNEXURE - E.
Condi Crediti ICICI II Oberdurati KUITAB Notes:- ICICI Bank - Cash Credit The Cash Credit Facility from ICICI Bank have been spread 3 25% p a as on March 31, 2025 the interest Kotak Mahindra Bank - Cash Credit The Overdraft Pacility from Kotak Mahindra Bank ha	HANK K MAHINDRA HANK I sanchoned for an annount of st factor will reset itself upon have been sanctioned for an an the interest rate on the Fixed STATED	Rs. 20 Crores: which have been an every 3 months. The cash credit faction and the control of Rs. 5 Crores; which have Deposit added by a 1*s spread. The	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	31, 2024 120.91 is held over time will be valid up deposit held with exember 28, 202	As at Murch 31, 2023 and a fixed depe to August 29, 20, th Kotak Mehindri 4 and will be valid	25 n Bank Limited, d upto Novembe	Current A Current A Current A ICI Bank Limited sanctioned at inte or 15, 2025	asture of Security Nature and Freed Deposes Voicis and Freed Deposes Sanctioned at interest rate of 6.50% op a and rest rate of 7.40% op.a and Spread 1% op a as on ANNEXURE - I. (Amount in Clash),
Cradi Credit Deciman Notes: (ICCI Bank - Cash Credit He Cash Credit Tacility from ICICI Bank have been spread 3 25° p p as on March 31, 2025 - the interest Kotak Mahindra Bank - Cash Credit The Overdraft Pacility from Kotak Mahindra Bank haw Bank haw Bank 1, 2025 - the interest factor will be based on the strength of the Cash Credit STATEMENT OF TRADE PAYABLES AS RESTATIONAL TO SUBSTANCE AND TO SUBSTANCE	BANK K MAHINDRA HANK I sanctioned for an ancount of st factor will reset itself upon have been sanctioned for an at the interest rate on the Fixed STATED Particidal Journal Enterprises	Rs. 20 Crores which have been an overy 3 months. The cash credit fact mount of Rs. 5 Crores which have Deposit added by a 1*s spread. The	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	31, 2024 120.91 is held over time will be valid up deposit held with exember 28, 202	As at Murch 31, 2023 and a fixed depet to August 29, 20, it Konk Mahindad 4 and will be valid	25 n Bank Limited, d upto Novembe	Current A Current A Current A ICI Bank Limited sanctioned at inte or 15, 2025	asture of Security Annets and Freed Deposit Associated at interest rate of 6.50% op a and rest rate of 7.40% op a and Spread 1% op a as on ANNEXURE - I (Amount in T Lakh) As at March 31, 2023
Condi Credit Decriment Notes: CCC Bank - Cash Credit the Cash Credit Tautht, from ICICI Bank have been spread 3 25% p a as on March 31, 2025 the microst Kotak Mahindra Bank - Cash Credit The Overdraft Facility from Kotak Mahindra Bank hawarch 31, 2025, the interest factor will be based on the STATEMENT OF TRADE PAVABLES AS RESTATEMENT OF TRADE PAVABLES AS	BANK K MAHINDRA HANK I sanctioned for an ancount of st factor will reset itself upon have been sanctioned for an at the interest rate on the Fixed STATED Particidal Journal Enterprises	Rs. 20 Crores which have been an overy 3 months. The cash credit fact mount of Rs. 5 Crores which have Deposit added by a 1*s spread. The	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	31, 2024 120.91 is held over time will be valid up deposit held with exember 28, 202	As at Murch 31, 2023 and a fixed depeter Angust 29, 20. th Kotak Mehindrid and will be valid	25 n Bank Limited, d upto Novembe	Current A Current A Current A ICI Bank Limited sanctioned at inte or 15, 2025	asture of Security Nature and Freed Deposes Voicis and Freed Deposes Sanctioned at interest rate of 6.50% op a and rest rate of 7.40% op.a and Spread 1% op a as on ANNEXURE - I. (Amount in Clash),
Cradi Credit Deciman Notes: (ICCI Bank - Cash Credit He Cash Credit Tacility from ICICI Bank have been spread 3 25° p p as on March 31, 2025 - the interest Kotak Mahindra Bank - Cash Credit The Overdraft Pacility from Kotak Mahindra Bank haw Bank haw Bank 1, 2025 - the interest factor will be based on the strength of the Cash Credit STATEMENT OF TRADE PAYABLES AS RESTATIONAL TO SUBSTANCE AND TO SUBSTANCE	HANK K MAHINDRA HANK Is anchoused for an amount of a factor will reset itself upon have been sanctioned for an a the interest rate on the Fixee Particular Particular Meero. Small and Medium Es TOTAL	Rs. 20 Crores which have been an overy 3 months. The cash credit fact mount of Rs. 5 Crores which have Deposit added by a 1*s spread. The	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	31, 2024 120.91 is held over time will be valid up deposit held with exember 28, 202	As at March 31, 2023 and a fixed depents August 29, 20, in Kotak Mahindad 4 and will be valid 4.70 4.70 4.64 77	25 n Bank Limited, d upto Novembe	Current A Curren	atture of Security Assarts and Fraed Deposit Voicin and Fraed Deposit Annelioned at interest rate of 6.50° s p a and rest rate of 7.40° s p.a and Spread 1° s p a as on ANNEXURE - I. (Amount in T labbs) As at March 21, 2023
Crash Credit Decidinal Notes: CCCI Bank - Cash Credit He Cash Credit Haelits Irom ICICI Bank have been spread a 25% op a as on March 31, 2025 - the interest Kotak Mahindra Bank - Cash Credit The Overdraft Paclits, from Kotak Mahindra Bank ha March 31, 2025 - the interest factor will be based on the state of the Comment of the Com	HANK K MAHINDRA HANK Is anchoused for an amount of a factor will reset itself upon have been sanctioned for an a the interest rate on the Fixee Particular Particular Meero. Small and Medium Es TOTAL	Rs. 20 Crores, which have been an every 3 months. The cash credit for mount of Rs. 5 Crores, which have Deposit added by a 1° s spread. The	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	33, 2024 \$20.91 Is held over time to will be valid up deposit held wit vember 28, 202 As at Man	As at March 31, 2023 and a fixed depents August 29, 20, in Kotak Mahindad 4 and will be valid 4.70 4.70 4.64 77	a Bank Limited, d upto Novembe	Current A Curren	Anata and Fraed Deposit Vicin and Fraed Deposit Anneximent and Anneximent (Amount in Flash) As at March 21, 2023 217,34 217,34
Condi Credis Decimal Notes: (ICCI Bank - Cash Credis He Cash Credis Tacolty from ICICI Bank have been spread a 25% op a as on March 31, 2025—the interest Kotak Mahindra Bank - Cash Credis The Overdraft Facility from Kotak Mahindra Bank haw Bank 12, 2025—the interest facion will be based on the STATEMENT OF TRADE PAYABLES AS REST (A) Total Outstanding dues of Micro. Small and Mod (B) Total Outstanding dues of Creditions Other than March 31, 2025—the interest facion will be based on the state of the sta	BANK K MAHINDRA HANK is anctioned for an annount of st factor will reset itself upon save been sanctioned for an at the interest rate on the Fixed STATED Particular Particular TOTAL Particular	Rs. 20 Crores which have been an every 3 months. The eash credit fac mount of Rs. 5 Crores which have Deposit added by a 1*s spread. The temples	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	33, 2024 \$20.91 Is held over time to will be valid up deposit held wit vember 28, 202 As at Man	As at March 31, 2023 and a fixed dept to August 29, 20, h Kotak Mehindan et and will be valid 177 497.55	a Bank Limited, d upto Novembe	Current A Current A Current A ICT Bank Limited ICT Bank Limited ICT Sank Limited 1 15, 2025 Sanctioned at inte 1 5, 2025 Sanctioned at inte 1 5, 2024 Sanctioned at inte 1 5, 2024 Sanctioned at inte	Annex and Fraed Deposet Voicin and Fraed Deposet Annex Technology Annex Technol
Cachi Ceedii ICCCI II Decidinal KAJIAN Notes: CICCI Bank - Cash Credii He Cash Credii Hachts from ICICI Bank have been spread 3.2% p. a. a. a. march 31, 2025 - the interest Kotak Mahindra Bank - Cash Credii Facility from Kotak Mahindra Bank ha March 31, 2025 - the interest factor will be based on STATEMENT OF TRADE PAYABLES AS RES (A) Total Obitationing dues of Micro. Small and Medi (3) Total Obitationing dues of Creditors Other than M Dues Of Small Enterprises And Micro Enterprises	BANK K MAHINDRA HANK is anctioned for an annount of st factor will reset itself upon save been sanctioned for an at the interest rate on the Fixed STATED Particular Particular TOTAL Particular	Rs. 20 Crores which have been an every 3 months. The eash credit fac mount of Rs. 5 Crores which have Deposit added by a 1*s spread. The temples	ility is renewed Au,	31, 2025 932,40 (0.30) the Current Assegust 30, 2024 and	33, 2024 \$20.91 Is held over time to will be valid up deposit held wit vember 28, 202 As at Man	As at March 31, 2023 and a fixed dependent to Angust 29, 20 to Angust 29, 20 th Kotak Mahindral and will be valid and will be valid to Angust 29, 20 470 477 487.55	a Bank Limited, d upto Novembe	Current A Curren	Annata and Fried Deposit Vicin and Fried Deposit Annationed at interest rate of 6.50° o p. a and Annationed at interest rate of 7.40° o p. a and Annationed in Flathy, As at March 31, 2023 217.34 (Amount in Flathy, (Amount in Flathy, (Amount in Flathy)
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Could Ceedid ICCCT II Objectively II Objec	BANK K MAHINDRA HANK I sanchould for an ancount of s factor will reset itself upon have been sanctioned for an in the interest rate on the Fixed STATED Particular Local Control TOTAL Particular Particular For an of section I for the Michael State Particular P	Rs. 20 Crores which have been arevery 3 months. The cash credit factor and the cash credit factor of the cash cash cash cash cash cash cash cash	been arranged by we cash credit facility is cash credit facility is cash credit facility in the second cash credit facility in the second cash credit facility in the second cash cash cash cash cash cash cash cash	31, 2025 932.40 (0.30) the Current Assessing the fixed is availed on No. 2006, along 11, 2006, along odinted day	33, 2024 \$20.91 Is held over time the wall be valid up the deposit held with vember 28, 202 As at Man	As at March 31, 2023 and a fixed depet to August 29, 20, to August 29, 20, to August 29, 20, 40, 177, 409, 56, 21, 2025	a Bank Limited, d upto Novembe	Current of	Annata and Fried Deposit Vicin and Fried Deposit Annationed at interest rate of 6.50° o p. a and Annationed at interest rate of 7.40° o p. a and Annationed in Flathy, As at March 31, 2023 217.34 (Amount in Flathy, (Amount in Flathy, (Amount in Flathy)
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Couls Could Check	BANK K MAHINDRA HANK I sanchoned for an annount of s factor will reset itself upon have been sanctioned for an ai the interest rate on the Fixed STATED Particular Horror Small and Medium Es TOTAL Particular Particu	Rs. 20 Crores which have been arevery 3 months. The cash credit factorists and the cash credit factorists and the cash credit factorists and the cash credit factorists. The cash credit factorists are cash cash cash cash cash cash cash cash	been arranged by we cash credit facility to be c	31, 2025 932.40 (0.30) (0.3	31, 2024 120:91 Is held over time to will be valid up deposit held with wavember 28, 202 As at Man	As at March 31, 2023 and a fixed dependent Angust 29, 20, in Kotak Mahinda 4 and will be valid to a dependent of the Angust 29, 20, in Kotak Mahinda 4 and will be valid to a dependent of the Angust 29, 20, in Kotak Mahinda 4 and will be valid to a dependent of the Angust 20, in the Angus 2	as Bank Limited, upto November As at Mu As at Mu	No. Current A Cu	As at March 31, 2823
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Could Ceeds Cyclinal Cyc	BANK K MAHINDRA HANK I sanctioned for an ancount of i factor will reset itself upon have been sanctioned for an in the interest rate on the Free STATED Particular Medium Enterprises Micro. Small and Medium Enterprises Particular TOTAL Particular Particular Particular Particular Particular Particular Total	Rs. 20 Crores which have been an every 3 months. The eash credit factorists and the control of Rs. 5 Crores which have Deposit added by a 1*s spread. The Deposit added by a 1*s spread. The Crowdest and Committee of the Crowdest and Committee of the Crowdest and Medium Enterprises be small and Medium Enterprises be creeding years, until such date who to the Crowdest and Crowdest a	to Development Act, 20 on the interest due, 23 of the Micro, assure that it is not to the ment act.	31, 2025 932.40 (0.30) the Current Assessed specific fixed is availed on No. 2024 and 2024	33, 2024 120:91 As held over time to will be valid up the posit held with weember 28, 202 As at Man As at Man As at Man	As at March 31, 2023 and a fixed dependent to August 29, 20, to August 29, 20, to Kotak Mahindra 4 and will be valid to 4075 407.55 407.55 1 20.5	as Bank Limited, d upto Novembe As at Must As at Mus	Current Act, 2006	As at March 31, 2023 As at March 31, 2023 As at March 31, 2023 The information regarding Micro and Small
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Could Ceeds Operation Could Ceeds Operation Notes: CICT Bank - Cash Credit Inc Operation STATEMENT OF TRADE PAYABLES AS RES (A) Total Outstanding dues of Micro. Small and Modified Date of Creditors Other than the Cash Credit (b) the amount of Interest paid by the based on the Cash Credit (c) the amount of interest paid by the based on the Cash Creditors Other than the Cash Cash Cash Cash Cash Cash Cash Cash	BANK K MAHINDRA HANK Is sanctioned for an annount of is factor will reset itself upon have been sanctioned for an ai- the interest rate on the Fixed STATED Particular Particular TOTAL Particular Particular Particular Particular Particular For an annount of the Missilier beyond the appointed of the Missilier beyond the Missilier beyo	Rs. 20 Crores which have been arevery 3 months. The cash credit factor and the cash cash cash cash cash cash cash cash	es Development Act, 20 on the interest due to 23 of the Micro, the Company 4 79	31, 2025 932.40 (0.30) the Current Assessed specific fixed is availed on No. 2024 and 2024	31, 2024 120:91 Is held over time to will be valid up deposit held wit wember 28, 202 As at Man As at Man the Micros Smanng for following	As at March 31, 2023 and a fixed dependent to August 29, 20, to August 29, 20, to Kotak Mahindra 4 and will be valid to 4075 407.55 407.55 1 20.5	a Bank Limited, dipto November As at Mail Years	Current A Curren	Annata and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Annata and Fraed Deposet Annata and Fraed Deposet Annata in C Labo, As at March 31, 2023 As at March 31, 2023 The information regarding Micro and Small (Lineanst in C Labb, Total
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Could Ceeds Operfundt National Could Ceeds Operfundt National Could Planck - Could Ceeds Could Faculty from ICICI Bank have been spread a 25° op a as on March 31, 2025 the interest factor Mills of the Overfurit Facility from Kotak Mahindra Bank - Cash Credit Fine Overfurit Facility from Kotak Mahindra Bank has March 31, 2025, the interest factor will be based on the Overfurit Facility from Kotak Mahindra Bank has March 31, 2025, the interest factor will be based on the Overfurity for the Overfu	BANK K MAHINDRA HANK Is sanctioned for an annount of is factor will reset itself upon have been sanctioned for an in the interest rate on the Free STATED Particular TOTAL Particular TOTAL Particular For the Micro Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular Particular TOTAL Particular Particular Particular Particular Particular TOTAL Particular Par	Rs. 20 Crores which have been arevery 3 months. The cash credit factor and the cash cash cash cash cash cash cash cash	es Development Act, 20 on the interest due to 23 of the Micro, the Company 4 79	31, 2025 932.40 (0.30) the Current Assessed specific fixed is availed on No. 2024 and 2024	31, 2024 120:91 Is held over time to will be valid up deposit held wit wember 28, 202 As at Man As at Man the Micros Smanng for following	As at March 31, 2023 and a fixed dependent to August 29, 20, to August 29, 20, to Kotak Mahindra 4 and will be valid to 4075 407.55 407.55 1 20.5	a Bank Limited, dipto November As at Mail Years	Current A Curren	Annata and Fraed Deposit Voices and Fraed Deposit Voices and Fraed Deposit Voices and Fraed Deposit Annationed at interest rate of 6.50° op a and Annexures.
Cash Ceedil Decided De	BANK K MAHINDRA HANK Is sanctioned for an annount of is factor will reset itself upon have been sanctioned for an in the interest rate on the Free STATED Particular TOTAL Particular TOTAL Particular For the Micro Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular Particular TOTAL Particular Particular Particular Particular Particular TOTAL Particular Par	Rs. 20 Crores which have been arevery 3 months. The cash credit factor and the cash cash cash cash cash cash cash cash	as Development Act 20 or the Micro.	31, 2025 932.40 (0.30) the Current Assessed specific fixed is availed on No. 2024 and 2024	31, 2024 120:91 Is held over time to will be valid up deposit held wit wember 28, 202 As at Man As at Man the Micros Smanng for following	As at March 31, 2023 and a fixed dependent to August 29, 20, to August 29, 20, to Kotak Mahindra 4 and will be valid to 4075 407.55 407.55 1 20.5	a Bank Limited, dipto November As at Mail Years	Current A Curren	Annata and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Voices and Fraed Deposet Annata and Fraed Deposet Annata and Fraed Deposet Annata in C Labo, As at March 31, 2023 As at March 31, 2023 The information regarding Micro and Small (Lineanst in C Labb, Total
Couls Could Could	BANK K MAHINDRA HANK Is sanctioned for an annount of is factor will reset itself upon have been sanctioned for an in the interest rate on the Free STATED Particular TOTAL Particular TOTAL Particular For the Micro Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular TOTAL Particular TOTAL Particular TOTAL Particular Particular Particular TOTAL Particular Particular Particular Particular Particular TOTAL Particular Par	Rs. 20 Crores which have been arevery 3 months. The cash credit factor and the cash cash cash cash cash cash cash cash	as Development Au ut beyond the apprecion the interest due 23 of the Micro. 479 404 77	31, 2025 932.40 (0.30) the Current Assessed specific fixed is availed on No. 2024 and 2024	31, 2024 120:91 Is held over time will be valid up the posit held with wavember 28, 202 As at Man As at Man the Micros Sman mg for following	As at March 31, 2023 and a fixed dependent to August 29, 20, to August 29, 20, to Kotak Mahindra 4 and will be valid to 4075 407.55 407.55 1 20.5	a Bank Limited, di upto Novembo As at Mai As at Mai	N. Current A Cur	Annata and Fraced Deposit Voices and Fraced Deposit Voices and Fraced Deposit Voices and Fraced Deposit Annata in Control of 50° op a and Annata in Control Annata in Control (Amount in Control (Amount in Control As at March 31, 2023 The information regarding Micro and Small (Amount in Control



1						ng for following					1 - 10
Product State Product Stat		MILES ENGLAND	<1 Year		1-2	Years	2-3	l'earn	>3 Years	Total	ALBERTA
Section 1999	(A) Total Outstanding dues of Micro_Sm	nall and Medium Enterprises		0.80		Y27.		S	Yes		0,
Column C		Other than Micro, Small and		54 83		190		Œ	100		54.8
Transport	(C) Disputed dues of Micro. Small and M	Medium Enterprises		**		1060			06		04
## CATALOG 1997 199		on Micro Small and Medium				< **			(40)		
Processor Proc				55.63				3	1.91		55.6
## 1	ade Pavables ageing schedule As at Mai	rch 31, 2023			Outstandi	na for full-mina	medials from di	ne date of maxim			Imount in & Laki
10 Control Association and Section Control for the Man Section 1972 197	Particulus		<1 Year							Total	
Month Principles	(A) Total Outstanding dues of Micro Sn	iall and Medium Enterprises		8		(6)		8	983		12
Common C	(B) Fotal Outstanding dues of Creditors	Other than Micro, Small and		217 24					-		217
100 Deposit Assert College (1865 to 1866 to											
The control of the											
March Marc	TOTAL			217.24	¥	141		- 4			217.
MINIST OF OTHER CENTES (INTERES) Private March 2016	ie. There are no animied trade payanie	s as no me reporting date.									ANNEXURE -
Secret Person 1.00	ATEMENT OF OTHER CURRENT I					As at Mar	ch 31, 2025	As at Marc		As at March	tmount in & Laki
Company Control Co	Interest Psymble	7311-741-11									
According Contents 1909 1903	Corporate Credit Card Pavable						99.27		17.48		
Total Control Contro	Advance from Customers						50.00				
The Transfer 1,000	listenest accrited but not date										
Cold Public Publi	TDS Payable						279.67		133.07		33
Color Profession	OST Payable:										46
April Political Foot Political Processing Political Processi		TOTAL									
Decision for SHORT-FEED PROPENTS Periodics As at March 31, 2021 As at March 31, 202		TOTAL					140.40		370,411,1		
Processing Formation Processing Proces	ATEMENT OF SHORT-FERM PROV										. Imount in ₹ Lak
TOTAL 1987	Province for Income Line	Particulars				As at Mar	1,014.79	As at Mari	241.02	As at March	112
March Marc	Provision for Granuts	TOTAL									112,
Particulars	terranet or property of the	AND HOLIDAGOET AND INTERN	and he are publicated to	DP## . TPD							ANNEXURE-
Perfocales April 1, 2024 Additional for the year April 1, 2024 Apri	ATEMENT OF PROPERTY, PLANT rind Ended: 31/03/2025 (FY 2024-25)	AND EQUIPMENT AND INTAN		AS RESTATED			A community of A	Depared of four	- 1		
Care	Particulars	And 01 2021				Auril 01 2024	Depreciation	Deproclation			
August Engeneering 1,55,798 -	onerty. Plant and Fusinment	April 01, 2024	Additional for the year	the year	2025	4	for the Year	on deletion	2825		
Comparison	Aircraft Components & Equipment		144	0.42	523.98 17.46						301.4 12.4
Many Verley 900					2.09	0.21			0.77	1.32	0.5
Cross Highest	Computer								0.07	1.40	
Particulary	Composur Furniture and Fittings Motor Vehicle - Motor car	9.00	1,47 31.31		53.31	3.53			3.47	50:85	35
April 10, 2023	Competer Furniture and Fittings Monn Vehicle - Monn car	9.00	1,47 31.31 59.15		53.31	3.53	31,57	4.03	3.47	50.85 542.53	516. S10. (Amount in ₹ Lak)
Abscraft (6-) Upgreened (6-) Upgreen	Compositr Firmiture and Fittings Motion Vehicle - Motion car Total nancial Year Ended: 31/03/2024	9,00	1,47 33,31 59,15 Groot Black	9.42	51.31 600.31	3153 341,28	31.57 Accumulated	4.03 Depreciation	3.47 57.79	50.85 542.53 Not Ille	534 5283 (Amount in & Lak)
Computer	Compador Firmiture and Firtings Motor Vehicle - Motor car Total sancial \ rar Ended: 31/03/2024 Particulars	9,00	1,47 33,31 59,15 Groot Black	9.42 Deletions for	51.31 600.31 March 31,	3153 341,28	31.57 Accumulated Depreciation	Depreciation	3.47 57.79	50.85 542.53 Not Ille	516. 526. (Amount in ₹ Laki
Motor Verinde: Motor Quite 9.00 9.00 2.66 1.07 - 8.53 53.7 0.00	Compader Firmiture and Fittings Motor Vehicle - Motor car Total annelal Var Ended: 31/03/2024 Particulars opports, Plant and Equipment Aircraft Components & Squipment	9 (0) 550,59 April 01, 2023	1.47 53.13 59.15 59.15 Gross Blinck Additions for the year	9.42 Deletions for the year	53.31 600,31 March 31, 2024	3 53 30,28 April 01, 2023	Accumulated Depreciation for the Year	4.03 Depreciation Depreciation on deletion	3.47 57,79 March 31, 2024	50.85 542.53 Not Ille March 51, 2024	Sin: Sin: Sin: Sin: Sin: Sin: Sin: Sin:
Particulars	Compoler Firmitine and Fittings Motor Vehicle - Motor car Total ancial Year Ended: 31/03/2024 Particulars Opens, Plant and Equipment Aircraft Component & Fagi-positi Colline (gaspenent Computer Computer Computer	9 (0) 550,59 April 01, 2023	1.47 33.13 58.15 58.15 Gross Blinck Additions for the year 525.98 13.30 117	9.42 Deletions for the year	51.31 690.31 March 31, 282.4 525.98 14.44 1.17	3.53 30.29 April 01, 2025	Accumulated Depreciation for the Year 24.51 11.51 0.22	4.03 Depreciation Depreciation on deletion	2.47 57.79 March 31, 2024 24.51 2.02 0.21	50.85 542.53 Not Ille March 31, 2024 501.47 12.41 0.96	(Imount in & Lak
Particulars	Compoter Firmiture and Fittings Motor Vehicle - Motor car Total ancial Year Endod: 31/03/2024 Particulars Perticulars Opers, Plant and Equipment Alternit Compounts de Equipment Contract Computer Firmings Motor Vehicle - Motor car	9 00 550.59 April 01, 2023	1.47 53.13 58.15 58.15 Gross Blinck Additions for the year 525.98 13.30 117	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17	3.53 30,28 April 01, 2023	Accumulated Depreciation for the Year 2451 1151 021 107	4.03 Depreciation Depreciation on deletion	3.47 57.79 March 31, 2624 24.51 2.62 0.21 5.53	50.85 542.53 Not Ille March 31, 2824 501.47 12.41 0.96	Signature in E Lakek March 31, 202
Alecali Component & Equipment	Compoler Firmiture and Fittings Motor Vehicle - Motor car Total ancial Year Ended: 31/03/2024 Particulars Operts, Plant and Equipment Alicard Components & Equipment Compoler Forming and Fittings Motor Vehicle - Motor car Total	9 00 550.59 April 01, 2023	1.47 53.15 59.15 59.15 Gross Blinck Additions for the year 325.98 13.30 117 - 540.45	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17	3.53 30,28 April 01, 2023	Accumulated Depreciation for the Year 24.51 11.51 0.21	4.63 Depreciation Depreciation on deletion	3.47 57.79 March 31, 2624 24.51 2.62 0.21 5.53	50.85 542.53 Nor III March 31, 2824 501.47 12-41 0.00 5.47 528.31	5. 530. Limount in ? Lak ck Murch 31, 200 0: 0. 7.
Computer	Compoler Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Year Ended: 31/03/2024 Particulars Operts, Plant and Equipment Alscard Components & Equipment Contention Contention Contention Total Motor Vehicle - Motor car Total uncial Year Ended: 31/03/2023	April 01, 2023	1.47 55.3.1 59.15 Gross Black Additions for the year \$25.96 13.30 117 540.45 Gross Black	9.42 Deletions for the year	53.31 600.31 March 31, 202.4 525.98 14.34 1.17 	3.53 30.28 April 01, 2025 0.31 2.46 2.96	Accumulated Depreciation for the Year 24.51 11.51 0.21	4.63 Depreciation Depreciation on deletion	3.47 57.79: March 31, 2624 24.51 2.02 0.21 5.53 30.28	50.85 542.53 Not III March 31, 2024 501.47 12.41 0.990 5.47 520.31	S. S20. Linount in E Lak March 31, 202 0. (Imount in E Lak ck.
Filmings and fittings	Compoler Firmitine and Fittings Motor Vehicle - Motor car Total annual Vear Ended: 31/03/2023 Parficulars Opports, Plant and Equipment Aircraft Components & Equipment Cittles Justineau Cittles Justineau Formitine and Fittings Motor Vehicle - Motor car Total Particulars Particulars Opports, Plant and Equipment Opports, Plant and Equipment Opports, Plant and Equipment	April 01, 2023	1.47 5.3.13 5.9.15 Gross Blinck Additions for the year 225.98 13.30 1.17 1.7 5.40.45 Gross Blinck Additions for the tear	9.42 Deletions for the year Deletions for	53.31 600.31 March 31, 202.4 525.98 14.44 1.17 9.00 550.59	3.53 30.28 April 01, 2025 0.31 2.46 2.96	Accumulated Depreciation for the Year 24.51 1.51 0.21 1.07 27.30 Accumulated reprecessors	4.63 Depreciation Depreciation on deletion	3.47 57.79: March 31, 2624 24.51 2.02 0.21 5.53 30.28	50.85 542.53 Not III March 31, 2024 501.47 12.41 0.990 5.47 520.31	S. S20. Linount in E Lak March 31, 202 0. (Imount in E Lak ck.
Total 19.14 - 19.14 1.69 1.29 2.98 7.16 1.69 1.20	Compoler Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vera Ended: 31/03/2024 Parficulars Operts, Plant and Equipment Alternit Compounts de Equipment Compoter Formine and Fittings Motor Vehicle - Mutor car Total Parficulars Particulars Operts, Flant and Equipment Alternit Component & Equipment Alternit Component & Equipment	9 00 550.59 April 01, 2023 L 14 9 00 10.14 April 01, 2022	1.47 5.3.13 5.58.15 Gross Blinck Additions for the year 225.98 13.30 117 2 540.45 Gross Black Additions for the year	9.42 Deletions for the year Deletions for the year	53.31 600.31 March 31, 202.4 525.98 14.14 1.17 4.00 550.59	3-53 30,28 April 01, 2023 - 2.51 - 2.46 2.96 April 01, 2022	Accumulated for the Year 24 51 157 22.30 Accumulated to the Year 24 51 153 22.30 Accumulated Ucprecauser	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation	3.47 57.79 March 31, 2024 24.51 2.0.21 2.3.3 30.28 March 31,	50.85 542.53 Not Ille March 31, 242.4 501.47 12.41 0.96 5.47 520.31 Net Ille March 31, 242.3	Section of the sectio
Clement Particulars As at March 31, 2025 As at March 31, 2024 As at March 31, 2023	Compoler Firmiture and Fittings Motor Vehicle - Motor car Total ancial Year Ended: 31/03/2024 Particulars Operts, Plant and Equipment Alternit Compounts & Equipment Compoter Forming and Fittings Motor Vehicle - Mutor car Total Particulars Particulars Particulars Particulars Particulars Particulars Particulars Particulars Operts, Flant and Equipment Alternit Component & Equipment Control Compoter Total Timiture and Equipment Compoter Compoter Compoter Timiture and Equipment Compoter Compoter Timiture and Equipment Timiture and Timiture	9 00 550.59 April 01, 2023 1 14 9 00 10.14	1.47 5.3.13 5.9.15 Sys.15 Gross Black Additions for the year 3.25.98 13.30 11.7 540.45 Gross Black Additions for the year	9.42 Deletions for the year	53.34 600.31 March 31, 2024 535.98 11.17 4.00 550.59 March 31,	3-53 30.28 April 01, 2023 - - 2-36 2-96 April 01, 2022	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 1.07 27.30 Accumulated Oppreciation	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation	3.47 57.79 March 31. 2024 24.51 2.0.21 	50.85 542.53 Not Ille March 31, 2024 501.47 12.41 0.96 5.47 520.31 Net Ille March 31, 2023	Signature of Lake of L
Particulars As at March 31, 2023 As at March 31, 2024 As at March 31, 2023	Compoler Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Alocard Components & Equipment Compoler Formiture and Fittings Motor Vehicle - Motor car Total ancial Ver Ended: 31/03/2023 Particulars Operts, Plant and Equipment Total ancial Ver Ended: 31/03/2023 Particulars Operts, Flant and Equipment Alocard Compoler Computer Firmiture and Engineent Computer Firmiture and Fittings Motor Vehicle - Motor car	4 9 00 550.59 April 01, 2023 April 01, 2022 April 01, 2022	1.47 5.3.13 5.9.15 Sys.15 Gross Black Additions for the year 3.25.98 13.30 11.7 540.45 Gross Black Additions for the year	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-46 2-29 April 01, 2022	Accumulated Depreciation for the Year 24 51 1551 9.21 1.07 27.00 Accumulated Ucpirecumon 1.22 1.17 1.21 1.17	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation	3.47 57.79 March 31, 2624 1 2022 0.21 5.53 30.28 March 31,	50.85 542.53 Not Ille March 31, 2824 501.47 12.41 10.996 5.47 520.31 Net Ille March 31, 2823	5. \$20. \$20. \$20. \$20. \$20. \$20. \$20. \$20
Total 4.594.78 2.054.08 726	Compader Firmiture and Fittings Motor Vehicle - Motor car Total Particulars Particulars Operst, Plant and Equipment Aircraft Components & Equipment Compader Formiture and Fittings Monor Vehicle - Motor car Total Particulars Particulars Particulars Particulars Aircraft Components & Equipment Compader Total Total Particulars Particulars Operst, Plant and Equipment Aircraft Components & Equipment Coffice Equipment Compader Titula Total Titulary Total Aircraft Components & Equipment Coffice Equipment Compader Total	9 00 550.59 April 01, 2023 11 14 9 00 10.14 April 01, 2022	1.47 3.3.13 58.15 Gross Blinck Additions for the year 252.598 13.3.0 117 2540.45 Grass Blinck Additions for the vear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-46 2-29 April 01, 2022	Accumulated Depreciation for the Year 24 51 1551 9.21 1.07 27.00 Accumulated Ucpirecumon 1.22 1.17 1.21 1.17	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation	3.47 57.79 March 31, 2624 1 2022 0.21 5.53 30.28 March 31,	50.85 542.53 Not Ille March 31, 2024 S01.37 12.41 0.90 5.47 .526.31 Net lik Morch 31, 2023	\$ \$30. \$30. \$30. \$30. \$30. \$30. \$30. \$30
As at March 31, 2025 As at March 31, 2025 As at March 31, 2024 As at March 31, 2023	Compoler Firmiture and Fittings Motor Vehicle - Motor ear Total anniel Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total particulars Particulars Aircard Ended: 31/03/2023 Particulars Fotal Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total Aircard Components & Equipment Aircard Components A Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total	April 01, 2023 April 01, 2023 April 01, 2022 April 01, 2022 April 01, 2022 April 01, 2022	1,47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 13.30 1.17 540.45 Gross Blinck Additions for the rear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-96 April 01, 2022 0-30 1-30 1-30 1-30	31.57 Accumulated Depreciation for the Year 24.51 1.53 1.52 2.23 2.34 Accumulated Gepreciation 4.62 1.07 1.23 1.07 1.25 1.07 1.25 1.07 1.25 1.07 1.25	Depreciation Depreciation on deletion Depreciation Organization Depreciation	3.47 57.79 57.79 March 31, 2624 1 2022 0.21 2 5.53 3 30.28 March 31, 0.51 2.546 2.298	50.85 \$42.53 Not Illa March 31, 2824 501.47 12.41 0.00 5.47 528.31 Net Illa March 31, 2823	5 520. 520. 520. 520. 520. 520. 520. 520.
Claim Service Codes	Compoler Firmiture and Fittings Motor Vehicle - Motor ear Total anniel Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total particulars Particulars Aircard Ended: 31/03/2023 Particulars Fotal Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Aircard Components & Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total Aircard Components & Equipment Aircard Components A Equipment Compoler Firmiture and Fittings Motor Vehicle - Motor car Total	April 01, 2023 April 01, 2023 April 01, 2022	1,47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 13.30 1.17 540.45 Gross Blinck Additions for the rear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-96 April 01, 2022 0-30 1-30 1-30 1-30	31.57 Accumulated Depreciation for the Year 24.51 1.53 1.52 2.23 2.34 Accumulated Gepreciation 4.62 1.07 1.23 1.07 1.25 1.07 1.25 1.07 1.25 1.07 1.25	Depreciation Depreciation on deletion Depreciation Organization Depreciation	3.47 57.79 57.79 March 31, 2624 1 2022 0.21 2 5.53 3 30.28 March 31, 0.51 2.546 2.298	50.85 \$42.53 Not Illa March 31, 2824 501.47 12.41 0.00 5.47 528.31 Net Illa March 31, 2823	5 539. 539. 539. 539. Morch 31, 260 Morch 31, 260 6. 6. 7. (Jinount in & Lake sek) March 31, 200 7. R. AVEXI RE Januari in & Lake sek Limitati in & Lake sek AVEXI RE Januari in & Lake sek 131, 2023 726.
Total 2,153.00 1,911.00 39	Compoler Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Ancent Components & Equipment Computer Firmiture and Fittings Motor Vehicle - Mattur car Total ancial Ver Ended: 31/03/2023 Particulars Operts, Plant and Equipment Ancent Computer Firmiture and Fittings Motor Vehicle - Mattur car Total Ancent Components & Equipment Ancent Computer Fittings Motor Vehicle - Motor car Fittings MOTOR - Motor Car Fittings MOTOR - MOTOR	April 01, 2023 April 01, 2023 1114	1.47 3.3.13 58.15 Gross Blinck Additions for the year 222.98 13.30 117 2 540.45 Gross Block Additions for the vear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023	31.57 Accumulated Depredation for the Year 24.51 11.51 22.30 22.30 Accumulated Gept exactor 10.77 11.22 11.77 11.25 11.25 11.31 11.27 11.29	Depreciation Depreciation Depreciation on deletion Depreciation Uniform Unifo	3.47 57.79 57.79 March 31, 2624 2.62 0.21 3.53 30.28 March 31, 6.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0	50.85 \$42.53 Not Illa March 31, 2824 501.47 12.41 0.000 5.47 528.31 Net Illa March 31, 2823 0.634 7.16 As at March	5 539. 539. 539. 539. 539. 540. 540. 540. 640.
ADMINITOR INVESTORIES AS RENEATED Particulars Particulars As at March 31, 2025 As at March 31, 2024 As at March 31, 2023 Inventories: Palment at force of cost and not realizable value Ascertal Space & Consumables TOTAL Sec. 97 TOTAL Linearies of Consumables As at March 31, 2025 As at March 31, 2024 As at March 31, 2025 As at March 31, 2024 As at March 31, 2025 As at March 31, 2024 As at March 31, 2025 As at March 31,	Composer Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2024 Particulars Opers, Plant and Equipment Alicent Compounds & Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2023 Particulars Opers, Plant and Equipment Alicent Compounds & Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total Alicent Component & Equipment Alicent Component & Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total VEAMENT OF LONG-TERMIONN Security Operation Neural Opposits VERNENT OF COTTER NON-URGO MOTOR Component Security Operation NEURING OF OTHER NON-URGO MOTOR Component Security Operation NEURING OF OTHER NON-URGO MOTOR OTHER	April 01, 2023 April 01, 2023 1114	1.47 3.3.13 58.15 Gross Blinck Additions for the year 222.98 13.30 117 2 540.45 Gross Block Additions for the vear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023	31.57 Accumulated Depreciation for the Year 24.31 11.51 22.31 1.07 27.30 Accumulated Depreciation 11.22 1.07 1.29 1.07 1.29 1.07 1.29 1.07 1.29 1.01 1.20 1.01 1.01	Depreciation Depreciation Depreciation on deletion Depreciation Uniform Unifo	3.47 57.79 57.79 March 31, 2624 2.62 0.21 2.53 30.28 March 31, 6.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0	50.85 \$42.53 Not Illa March 31, 2824 501.47 12.41 0.000 5.47 528.31 Net Illa March 31, 2823 0.634 7.16 As at March	5 539. 539. 539. 539. 540. 540. 540. 640.
Particulars	Compater Firmither and Fittings Motor Vehicle - Motor care Total ancial Vear Ended: 31/03/2024 Particulars Particulars Particulars Total Alexant Components & Equipment Computer Firmither and Entitings Motor Vehicle - Motor care Total ancial Vear Ended: 31/03/2023 Particulars Particu	April 01, 2023 April 01, 2023 11.14 9.00 10.14 April 01, 2022 Company of the second of the seco	1.47 3.3.13 58.15 Gross Blinck Additions for the year 222.98 13.30 117 2 540.45 Gross Block Additions for the vear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023	31.57 Accumulated Depreciation for the Year 24.31 11.51 22.31 1.07 27.30 Accumulated Depreciation 11.22 1.07 1.25 1.07 1.25 1.07 1.25 1.01.74 4.594.76	Depreciation Depreciation Depreciation on deletion Depreciation Uniform Unifo	3.47 57.79 March 31, 2024 24.51 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.26 2.27	50.85 \$42.53 Not Illa March 31, 2824 501.47 12.41 0.000 5.47 528.31 Net Illa March 31, 2823 0.634 7.16 As at March	5 539. 539. 539. 539. 539. 540. 540. 540. 640.
Valued at lower of core and not realizable value Ascerall Space & Consumables TOTAL 890.93 671.48 S90.93 671.48	Compoter Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Year Ended: 31/03/2024 Particulars Operts, Plant and Equipment Alterni Components & Equipment Compoter Firmiture and Fittings Motor Vehicle - Motor car Total ancial Year Ended: 31/03/2023 Particulars Particulars Operts, Plant and Equipment Alterni Compoter Firmiture and Fittings Motor Vehicle - Motor car Total Alterni Components & Equipment Alterni Components & Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total VIENDAT OF LONG-TERMI OAN Scotten Dynamics VIENDAT OF COTTER NON-LURG VIENDAT OF United Strice Code VIENDAT OF COTTER NON-LURG VIENDAT OF United Strice Code VIENDA	9:00 9:00 9:55,59 April 01, 2023 1 14 9:00 10.14 April 01, 2022 1 14 9:00 10.14 SAND ADVANCES AS RESEATED Particulars Total Fotal	1.47 3.3.13 58.15 Gross Blinck Additions for the year 222.98 13.30 117 2 540.45 Gross Block Additions for the vear	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023	31.57 Accumulated Depreciation for the Year 24.31 11.51 22.31 1.07 27.30 Accumulated Depreciation 11.22 1.07 1.25 1.07 1.25 1.07 1.25 1.01.74 4.594.76	Depreciation Depreciation Depreciation on deletion Depreciation Uniform Unifo	3.47 57.79 March 31, 2024 24.51 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.26 2.27	50.85 542.53 Not Ille March 31, 2024 S01.47 12.41 10.996 5.47 520.31 Net lik March 31, 2023 As at March As at March	5 520. 520.
TOTAL 896.93 671.48	Compater Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Vear Ended: 31/03/2024 Particulars Particulars Particulars Particulars Particulars Perty, Plant and Equipment Ancial Components & Equipment Compater Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2023 Particulars Ancial Computer Filmitic and Equipment Computer Filmitic and Efficies Motor Vehicle - Motor car Total VENIENT OF LONG-TERMITONN Scourm Deposits ALEMENT OF OTHER NON-CURIC Filmitics Total ALEMENT OF OTHER NON-CURIC Filmitics Total ALEMENT OF OTHER NON-CURIC Filmitics Total ALEMENT OF INVENTORIES AS R ALEMENT OF INVENTORIES AS R	April 01, 2023 April 01, 2023 April 01, 2022 April 01, 2022 April 01, 2022 11.14	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 1.53 1.53 22.30 Accumulated Gepreciation 27.30 Accumulated Gepreciation 1.07 1.29 1.07 1.29 1.07 1.29 1.07 1.29 1.07 1.29 1.07 1.29 1.21 1.30 1.30 1.30 1.30 1.30 1.30 1.30 1.3	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation	3.47 57.79 March 31, 2024 2022 0.21 2022 0.21 3.53 30.28 March 31, 0.51 2.46 2.98 2.35 2.46 2.98 4.31, 2024 2.051,08 2.051,08 2.051,08 2.051,08	50.85 542.53 Not Illa March 31, 2024 501.47 512.41 0.00 5.41 520.31 Not Illa March 31, 2023 213 214 215 As at March	5 530 530 530 530 530 530 530 530 530 53
(A)	Compater Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Vear Ended: 31/03/2024 Particulars Particulars Particulars Particulars Particulars Perty, Plant and Equipment Anciant Components & Equipment Compater Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2023 Particulars Particulars Particulars Particulars Particulars Motor Vehicle - Motor car Computer Firmiture and Equipment Anciant Components & Equipment Coffice Figurement Computer Firmiture and Etitings Motor Vehicle - Motor car Total VENIENT OF LONG-TERMILONN Scourm Deposits MEMIENT OF COTTER NON-CURR Operative I Sponses VENIENT OF SINENTORIES AND	April 01, 2023 April 01, 2023 April 01, 2022 April 01, 2022 I 1.14	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 0.22.5 1.07 27.30 Accumulated Depreciation 10.7 1.29 1.07 1.29 1.07 1.29 1.07 1.29 1.07 1.25 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.5	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation Depreciation	3.47 57.79 J March 31, 2024 24.51 2.02 0.21 J 5.53 30.28 J March 31, 0.54 2.051 oil. 2.051 oi	50.85 542.53 Not Illa March 31, 2024 501.47 512.41 0.00 5.41 520.31 Not Illa March 31, 2023 213 214 215 As at March As at March	5 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20
(A)	Compoter Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Vear Ended: 31/03/2024 Particulars Particulars Opers, Plant and Equipment Ancent Component & Equipment Compoter Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2023 Particulars Opers, Plant and Equipment Ancent Compoter Firmiture and Fittings Motor Vehicle - Motor car Compoter Fittings Motor Vehicle - Motor car Total Arcent Compoter Fittings Motor Vehicle - Motor car Total VENEXT OF LONG-TERMI OAN Scoutts Operados MOTOR Compoter Fittings Motor Vehicle - Motor car Total VENEXT OF LONG-TERMI OAN Scoutts Operados MEMERI OF OTHER NON-URR In Interest of Fittings MEMERI OF OTHER NON-URR Interest of Fortige Costs Updated at Interest of cost and suct realized Technol at Interest of cost and suct realized	April 01, 2023 April 01, 2023 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 Particulars Total ENT ASSETS AS RESILATED Particulars Total ENTATED Particulars	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Dept seasons 11.07 11.29 11.29 11.29 11.29 11.21 11.21 11.25 11.21 11.25 11.21 11.25 11.21 11.25 11.25 11.21 11.25 1	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation As at Mari	3.47 57.79 March 31, 2624 2022 0.21 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.28 4.31, 2024 2.051,08 3.1, 2024 3.1, 2024 3.1	50.85 542.53 Not Illa March 31, 2024 501.47 512.41 0.00 5.41 520.31 Not Illa March 31, 2023 213 214 215 As at March As at March	\$ \$20. \$20. \$20. \$20. \$20. \$20. \$20. \$20
OR CHENN	Compater Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Aircraft Components & Equipment Compater Firmiture and Hillings Motor Vehicle - Motor car Total ancial Ver Ended: 31/03/2023 Particulars Operts, Plant and Equipment Aircraft Components & Equipment Compater Formiture and Hillings Motor Vehicle - Motor car Total Aircraft Components & Equipment Aircraft Components A Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total AIRCRAFT OF LONG-TERMI OAN Sentrat. Deposits AIRCRAFT OF DITTER NOS-CURR IN Into Service Costs AIRCRAFT OF DITTER NOS-CURR AIRCRAFT OF INVENTORIES AS R AIRCRAFT OF INVENTORIES AS R	April 01, 2023 April 01, 2023 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 Particulars Total ENT ASSETS AS RESILATED Particulars Total ENTATED Particulars	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Dept seasons 11.07 11.29 11.29 11.29 11.29 11.21 11.21 11.25 11.21 11.25 11.21 11.25 11.21 11.25 11.25 11.21 11.25 1	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation As at Mari	3.47 57.79 March 31, 2624 2022 0.21 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.28 4.31, 2024 2.051,08 3.1, 2024 3.1, 2024 3.1	50.85 542.53 Not Illa March 31, 2024 501.47 512.41 0.00 5.41 520.31 Not Illa March 31, 2023 213 214 215 As at March As at March	\$ \$20. \$20. \$20. \$20. \$20. \$20. \$20. \$20
CHENN.	Computer Firmiture and Fittings Motor Vehicle - Motor ear Total particulars Particulars Particulars Particulars Operst, Plant and Equipment Aircraft Components & Equipment Computer Firmiture and Fittings Motor Vehicle - Motor car Total material Vear Ended: 31/03/2023 Particulars Motor Vehicle - Motor car Total Aircraft Components & Equipment Aircraft Component Aircraft Airc	April 01, 2023 April 01, 2023 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 Particulars Total ENT ASSETS AS RESILATED Particulars Total ENTATED Particulars	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Dept seasons 11.07 11.29 11.29 11.29 11.29 11.21 11.21 11.25 11.21 11.25 11.21 11.25 11.25 11.21 11.25 1	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation As at Mari	3.47 57.79 March 31, 2624 2022 0.21 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.28 4.31, 2024 2.051,08 3.1, 2024 3.1, 2024 3.1	50.85 \$42.53 Not Illa March 51, 2824 501.47 512.41 0.06 5.47 528.31 Not Illa March 31, 2823 6.54 7.16 As at March As at March	5 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20
	Compader Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Ver Ended: 31/03/2024 Particulars Operts, Plant and Equipment Aircord Components & Equipment Compader Firmiture and Fittings Motor Vehicle - Matter car Total ancial Ver Ended: 31/03/2023 Particulars Operts, Plant and Equipment Aircord Ended: 31/03/2023 Particulars Operts, Plant and Equipment Aircord Compader Fittings Motor Vehicle - Motor car Total Aircord Components & Equipment Aircord Compader Fittings Motor Vehicle - Motor car Total VEMENT OF LONG-TERMI ONN Security Deposits MEMENT OF OTHER NON-CURK Units Service Costs Operative Lypones AIRCORD INVENTORIES AS R Inscriptories AIRCORD INVENTORIES AS R	April 01, 2023 April 01, 2023 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 Particulars Total ENT ASSETS AS RESILATED Particulars Total ENTATED Particulars	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Dept seasons 11.07 11.29 11.29 11.29 11.29 11.21 11.21 11.25 11.21 11.25 11.21 11.25 11.25 11.21 11.25 1	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation As at Mari	3.47 57.79 March 31, 2624 2022 0.21 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.28 4.31, 2024 2.051,08 3.1, 2024 3.1, 2024 3.1	50.85 \$42.53 Not Illa March 51, 2824 501.47 12.41 0.06 5.47 5.28.31 Not Illa March 31, 2823 6.54 7.16 As at March As at March	5 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20
	Compater Firmiture and Fittings Motor Vehicle - Motor ear Total ancial Vear Ended: 31/03/2024 Particulars Particulars Particulars Particulars Particulars Perty, Plant and Equipment Anciant Components & Equipment Compater Firmiture and Fittings Motor Vehicle - Motor car Total ancial Vear Ended: 31/03/2023 Particulars Particulars Particulars Particulars Particulars Motor Vehicle - Motor car Computer Firmiture and Equipment Anciant Components & Equipment Coffice Figurement Computer Firmiture and Etitings Motor Vehicle - Motor car Total VENIENT OF LONG-TERMILONN Scourm Deposits MEMIENT OF COTTER NON-CURR Operative I Sponses VENIENT OF SINENTORIES AND	April 01, 2023 April 01, 2023 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 April 01, 2022 10.14 Particulars Total ENT ASSETS AS RESILATED Particulars Total ENTATED Particulars	1.47 3.3.13 58.15 Gross Blinck Additions for the year 225.98 18.30 1.17 540.45 Gross Blinck Additions for the vegr	9.42 Deletions for the year	53.31 600.31 March 31, 2824 525.98 14.44 1.17 9.00 550.59 March 31,	3-53 30-28 April 01, 2023 0-51 2-36 2-26 2-90 April 01, 2022 0-50 1-50 1-50 As at Mar	31.57 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Depreciation for the Year 24.51 11.51 22.30 Accumulated Dept seasons 11.07 11.29 11.29 11.29 11.29 11.21 11.21 11.25 11.21 11.25 11.21 11.25 11.25 11.21 11.25 1	Depreciation Depreciation on deletion Depreciation Depreciation Depreciation Depreciation As at Mari	3.47 57.79 March 31, 2624 2022 0.21 2.02 0.21 3.53 30.28 March 31, 0.51 2.46 2.28 4.31, 2024 2.051,08 3.1, 2024 3.1, 2024 3.1	50.85 \$42.53 Not Illa March 51, 2824 501.47 12.41 0.06 5.47 5.28.31 Not Illa March 31, 2823 6.54 7.16 As at March As at March	Same

ATATEMENT OF TRADE RECEIVABLES AS RESTATED Particulars			As at Mar	ch 31, 2025	As at March 31, 2024	/ Limmune in 7 Lakha) As at Murch 31, 2023	
Undisputed Trade Receivable Considered Good Undisputed Trade Receivable Considered Destitlat				2,087.39	659 91	453 82	
Disputed Trade Receivable Considered Good Disputed Trade Receivable Considered Doubtful							
Lear Bad debts provision TOTAL	SHEET M	and a		2,087.39	659,91	453.8	
rade Receivables ageing schedule As at March 31, 2025						(Amount in ₹ Lakhs)	
Particulars		6 Months - 1			periods from due date of pays		
Lindspured Trade Receivable Considered Good	< 6 Months 2.087.89	Year	1 - 2 Years	2-3 Years	>3 Years	Total 2,087 39	
Undisquited Frade Recervable Considered Doubtful Disputed Trade Recervable Considered Good			50	-		3	
Dispanse Trade Receivable Considered Doubtful Laws: Bad debts procession		- :	- :	- 1			
TOTAL	2,987.39		-40	-	* 1	2,087,39	
rade Receivables ageing schedule As at March 31, 2024			Outsta	nding for following	periods from due date of pays	(Amount in ₹ Lakhs) nem	
Particulars	< 6 Months	6 Months - 1	1 - 2 Years	2 - 3 Years	>3 Years	Total	
Undisponed Trade Receivable Considered Good Undisponed Trade Receivable Considered Doubtful	056.04	Year	3,67	- :		639.91	
Despited Trude Receivable Considered Good Disputed Trude Receivable Considered Houbitud			-	- 1			
Lexi: Had debts provision TOTAL	656.04	-	3.87			459,91	
rade Receivables ageing schedule As at March 31, 2023	1 00000					(Amount in ? Lakhs)	
Particulars			Outsta	nding for following	periods from due date of pays	ment	
	< 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	>3 Years	Total	
Undisputed Trade Reservable Considered Good Undisputed Trade Reservable Considered Doubtlid	(453(82		2,000			497.82	
Disputed Trade Receivable Considered Good: Disputed Trade Receivable Considered Doubtini	- i		(A)	-	- 4		
Less Bad debts provision TOTAL	453,82	÷	- 3			453.82	
inte: There are no unhilled trade receivables as on the reporting date:						ANNEXURE - 20	
STATEMENT OF CASH AND CASH EQUIVALENTS Particulars			As at Mar	rch 31, 2025	As at March 31, 2024	(Amount in & Lakhs) As at March 31, 2023	
Cash & Cash Equivalents 1) Cash on Hand				0.50	36.33	4.07	
Halance with Banks in Current Accounts (A) In Current Accounts				59.94	776.86	239.40	
(1b) in Deposits (ii) Hank deposits with more than twolve annulus quaturity TOTAL				4,148.60 773.45 4,982.50	N33.42	253,47	
TOTAL			1	1,000	nouna (ANNEXI RE - 21	
STATEMENT OF SHORT TERM LOANS AND ADVANCES AS RESTATED Particulars			As at Ma	rch 31, 2025	As at March 31, 2024	(Amount in & Lakha) As at Murch 31, 2023	
Unsecured, Considered good: Advances to Related Parties				328.32	311.60	159.47	
Advances to Suppliers Advances to Employees				2.192.95 8.10	735.49	347.29 506.76	
TOTAL				2,529.57	1,047,09	ANNEXURE - 22	
STATEMENT OF OTHER CURRENT ASSETS AS RESTATED						(Amount in ₹ Lakhs)	
Particulars Balance with Revenue Authorities			An at Ma	78.71	As at March 31, 2024 19.74	An at March 31, 2023 2.56	
GST light for credit Other Shelt Term Advances				23.06	0.66	1137	
Other Shirt Town Advances Accural Interest Perguid Expenses*				29/19 1.271.22			
Other Short Toym Advances Accurated Interest Pregual Syspenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho	tres of the Company area	unting to 18s. 64.	U6 lakds for the	26.19 1.271.22 1,402.16	20.48	25.13	
Other Short Term Advances Accuract Interest Prepaid Expenses* TOTAL	zees of the Company amo	unting to Re. 64.	96 laids for the	26.19 1.271.22 1,402.16	20.48	25.13 recoverable from selling shareholders or	
Other Short Toym Advances Accurated Interest Pregual Syspenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho	tees of the Company arms	unting to Re. 64.		28.19 1.271.22 1.402.18 year crited Mayor	20.40 31, 2025 (March 2024; NII.),	25.13 recoverable from selling shareholders or ANNEXI RE - 23 £ Immuns in £ Lukha;	
Other Short Town Advances Accused Indices: Perpuid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity should active against securities promium of the IPO princeeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars	ares of the Company ano	autting to Re. 64.	For the	26.19 1.271.22 1,402.16	20.48	25.13 recoverable from selling shareholders or ANNENT RE - 22	
Other Short Torm Advances Accurated Interest Prepaid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity should assume against accurities premium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONS AN RESTATED Particulars Sale of Services Decreate Operations	zzes of the Company amo	sutting to Re. 64.	For the	28-19 1-271-22 1-402-16 year ended March	20.48 31, 2025 (March 2024; NIL), For the year ended March 31,2824 (7.46.1-9)	25.13 recoverable from selling shareholders or ANNEXI RE - 23 (Amount in Claskis) For the year ended March 31,2023 668.01 2.732 51	
Other Short Torm Advances Accused Industries Prepaid Expenses* TOTAL Nutr. Includes eligible expenses incurred in connection with proposed initial public offer of equity sho aljustable against securities promium of the IPO princesds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services	zzes of the Company anni	auting to He. 64.	For the	29.19 1.271.22 1.402.18 year cutted March year ended 31,2025	20.40 31, 2025 (March 2024; MIL), For the year ended March 31, 2024	25.13 recoverable from selling shareholders or ANNEXI RE - 23 ¿Immunt in ¿Lukha) For the year ended March 31,2023 068.01 2.722.91 3.419.72	
Other Short Term Advances Accurated Industrial Prepaid Expenses* TOTAL Note: Implailes eligible expenses incurred in connection with proposed initial public offer of equity sho adjustable against securities premium of the IPO princeeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESEATED Particulars Sale of Services Desocule Operations International Operations International Operations TOTAL	uses of the Contigany arou	sutting to lee 64.	For the	29.19 1.271.22 1.402.18 1.502.18 1.502.18 1.502.18 1.400.58 1.400.58	20.48 31, 2025 (March 2024; NIL), For the year ended March 31,2824 (7.46.1-9)	25.13 recoverable from selling shareholders or ANNEXI RE - 22 ¿tamunt in Elakhaj For the year ended March 31,2023 088.01 2.722.71 3,410.72	
Other Short Torm Advances Accurated Induces Prepaid Expenses* TOTAL Nutr. Infinites eligible expenses incurred in connection with proposed initial public offer of equity sho djustable against securities promium of the IPO processls. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Descale Uperations International Uperations	eres of the Company, and	unting to He. 64.	For the March	29.19 1,291.29 1,462.18 2 year ended March 2 year ended 31,2025 1,460.58 1,450.58 1,450.56 19,389.56	20.48 31, 2025 (March 2024; MIL), For the year ended March 31,2824 [.463.49; 9, 183.29	22.13 recoverable from selling shareholders or ANNEXI RE - 22 (timount in ? Lukha) For the year ended March 31,2023 688.01 2,322.31 3,419.72 ANNEXI RE - 24	
Other Short Toron Advances Accurated Induses Prepaid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho adjustable against accurities premium of the IPO princeeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operations International Operations TOTAL STATEMENT OF OTHER INCOME AS RESTATED Particulars International Operations International Operations	rees of the Company and	uniting to its. 64.	For the March	29.19 1,291.22 1,402.18 2 year ended March 31,2025 4,460.58 114.022.98 19,399.56	20.48 31, 2025 (March 2024; MIL), For the year ended March 31, 2024 [404-19; 91.18-2.29	25.15 recoverable from selling shareholders or ANNEXI RE - 22 (Lanouar in C.Lakha) For the year ended March 31,2023 ANNEXI RE - 22 ANNEXI RE - 24 (Lanouar in C.Lakha) 5.722.71 3.419.72 ANNEXI RE - 24 (Lanouar in C.Lakha)	
Other Short Term Advances Accused Induced Prepaid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity should atable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONN AS RESTATED Particulars Sale of Nervices Describes Describe Operations International Operations International Operations Particulars FOTAL Particulars International Operations (Refer Note below)	nees of the Company arou	mining to 16s. 64.	For the March	29.19 1,211.22 1,402.18 2 year ended March 31,2025 4,460.58 (14,022.98 19,399.56 29,399.56 31,2025	20.40 31, 2025 (March 2024, MIL), 4 31, 2025 (March 2024, MIL), For the year ended March 31, 2024 (1,404-49) 9, 118-2.9 10,648,69 For the year ended March 31, 2024	25.13 recoverable from selling shareholders or ANNEXI RE - 23 (Amount in C. Lukha) For the year ended March 31,2023 685.01 2.732.73 ANNEXI RE - 24 (Imman in C. Lukha) For the year ended March 31,2023 685.01 0.018 0.038 0.038 0.038 0.038	
Other Short Toron Advances Accurated Industrial Prepared Expenses* TOTAL Note: Implaules eligible expenses incurred in connection with proposed initial public offer of equity sho adjustable against securities premium of the IPO princeeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operations Inte	zzes of the Company ann	unting to 18. 64.	For the March	29.19 1,291.22 1,462.18 2 year ended Macch 31,2025 4.460.58 111,022.48 19,389.56 19,389.56	20.48 31, 2025 (March 2024; MIL), For the year ended March 31, 2024 [404-19; 91.18-2.29	25.13 26.13 recoverable from selling shareholders or ANNEXI RE - 23 (Immuns in * Lukku) For the year ended March 31,2023 665.01 2.77227 ANNEXI RE - 24 (Immuns in * Lukku) 5.419.72 ANNEXI RE - 24 (Immuns in * Lukku) For the year ended March 31,2823 0.03 0.13 1.562 57.53	
Other Short Term Advances Accused Induced Prepaid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity should atable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONN AS RESTATED Particulars Sale of Nervices Describes Describe Operations International Operations International Operations Particulars FOTAL Particulars International Operations (Refer Note below)	uses of the Company arou	unting to 16s. 64.	For the March	29.19 1.291.92 1.462.18 2 year ended March 29.20 ended March 31,2025 14,022.48 19,389.56 14,022.48 19,389.56 14,022.48 19,389.56	20.48 31, 2025 (March 2024; MIL). For the year ended March 31,2024 [.463.49 9.183.29 10.648.69 For the year ended March 31,2024	25.13 recoverable from selling shareholders or ANNEXI RE - 22 (Lanouar in F. Lukha) For the year ended March 31,2023 685.01 2.732.71 3.419.72 ANNEXI RE - 24 (Immunt in F. Lukha) For the year ended March 31,2023	
Other Short Term Advances Accurated Induses Pregund Expenses* Pregund Expenses* TOTAL Nate: Initialise slightle expenses incurred in connection with proposed initial public offer of equity should attain a securities promium of the IPO process. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operations International Operations Particulars FOTAL STATEMENT OF OTHER INCOME AS RESTATED Particulars International Exchange Gain Other Newsperrating Income Particulars IOTAL INTERNATIONAL INCOME Particulars Particulars INTERNATIONAL INCOME Particulars	res of the Company, and	uniting to Re. 64.	For the March	29.19 1.291.22 1.402.18 2 year ended March 31.2025 4.400.58 14.022.98 19.389.56 29.389.56 31.402.29 4.400.58 14.022.98 19.389.56 31.402.29 4.400.58 19.389.56	20.48 31, 2025 (March 2024, MIL), For the year ended March 31,2024 (1.461.49 9, 184.20 10.648.69 For the year ended March 31,2024	25.13 Trecoverable from selling shareholders or ANNEXI RE - 23 (Amount in Clubba) For the year coded March 31,2023 OR5.01 2.722.71 3,418,72 ANNEXI RE - 24 (Insunt in Clubba) For the year ended March 31,2023 OR5.01 OR5.01 OR5.01 OR5.01 OR5.02 ANNEXI RE - 24 (Insunt in Clubba) OR5.02 OR5.03 (Insunt in Clubba) For the year ended March 31,2023	
Other Short Toron Advances Accurated Induses Prepared Expenses* Prepared Expenses* TOTAL Nate: Initialise slightle expenses incurred in connection with proposed initial public offer of equity should attain a securities promium of the IPO process. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operations International Operations International Operations Particulars FOTAL STATEMENT OF OTHER INCOME AS RESTATED Particulars International Exchange Gain Other Newsperstring Income Particulars Particulars IOTAL TOTAL Particulars	res of the Company, and	uniting to Re. 64.	For the March	29.19 1.291.92 1.462.18 2 year ended March 29.20 ended March 31,2025 14,022.48 19,389.56 14,022.48 19,389.56 14,022.48 19,389.56	20.48 31, 2025 (March 2024, ML), b 31, 2025 (March 2024, ML), For the year ended March 31, 2024 [.404.49 9.1184.20 10.648.69 For the year ended March 31, 2024 For the year ended March 31, 2024	25.13 26.13 27.13	
Other Short Toron Advances Accurated Induses Pregund Expenses* Pregund Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho aljustable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Objections International Operations International Operations TOTAL STATEMENT OF OTHER INCOME AS RESTATED Particulars International Comme Net Foreign Exchange Gain Other Not-operating income (Refer Note below) TOTAL International Operations International Operations (Refer Note below) TOTAL International Operating Income Particulars Particulars Particulars International Operating Income Particulars Particulars Particulars Particulars Particulars Particulars	rees of the Company and	mitting to its. 64.	For the March	29.19 1.291.22 1.402.18 1.402.18 1.402.28 1.402.	20.48 31, 2025 (March 2024; MIL). For the year ended March 31,2024 [.463.49 9.183.29 10.648.69 For the year ended March 31,2024	25.13 Trecoverable from selling shareholders or ANNEXI RE - 23 (Immuns in * Likho) For the year coded March 31,2023 668.01 27.72 71 ANNEXI RE - 24 (Immuns in * Likho) 5.71.25 ANNEXI RE - 24 (Immuns in * Likho) For the year ended March 31,2823 (Immuns in * Likho) 57.53 (Immuns in * Likho) For the year ended March 31,2023	
Other Short Toron Advances Accurated Industrial Prepared Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho adjustable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operations Inter	nees of the Company arms	moting to 16s. 6sl.	For the March	29.19 1.291.22 1.402.18 1.402.18 1.402.28 1.402.	20.48 31, 2025 (March 2024; NIL), For the year ended March 31,2824 [.464.49 9,184.20 10,648.69 For the year ended March 31,2024 [.457.20 23.05 23.42 For the year ended March 31,2024	25.13 26.13 27.27 27.13 27.27	
Other Short Toron Advances Accurated Induses Pregund Expenses* Pregund Expenses* TOTAL Nutr. Intributes digitale expenses incurred in connection with proposed initial public offer of equity should patable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Doescular Operations International Operations International Operations Particulars International Operations International Operations International Operations International Operations International Particulars International Income Net Foragan Exchange Gain Other Non-operating Income Particulars Particulars IOTAL International Income Particulars Particulars International Income Net Foragan Exchange Gain Other Non-operating Income Particulars Particulars TOTAL International Income Particulars Other Non-operating Income: Serap Sides Gain on disposal of 200000	uses of the Company, and	unting to 14s. 64.	For the March For the March For the March	29.19 1.291.22 1.402.18 year ended March 2025 1.402.28 1.402	20.48 \$ 31, 2025 (March 2024; NIL), For the year ended March 31,2024 For the year ended For the year ended For the year ended	25.13 Trecoverable from selling shareholders or ANNEXI RE - 23 (Immuns in & Lukku) For the year ended March 31,2023 ANNEXI RE - 24 (Immuns in & Lukku) ANNEXI RE - 24 (Immuns in & Lukku) 53.418.72 ANNEXI RE - 24 (Immuns in & Lukku) 53.62 57.53 (Immuns in & Lukku) For the year ended March 31,2023 (Immuns in & Lukku) Every ended March 31,2023 ANNEXI RE - 25 ANNEXI RE - 25	
Other Short Toron Advances Accurated Induces Prepared Expenses* Prepared Expenses* TOTAL Nutr. Implicits eligible expenses incurred in connection with proposed initial public offer of equity should initial public offer of	cess of the Company, and	uniting to Re. 64.	For the March For the March For the March	29.19 1.291.22 1.402.18 2.902 ended March 2.902 ended March 2.902 ended March 31,2025 4.400.58 14.022.98 19.389.56 2.902 ended 31,2025 85.13 63.40 0.29 148.82	20.48 31, 2025 (March 2024; MIL), For the year ended March 31, 2024	25.13 recoverable from selling shareholders or ANNEXI RE - 23 (Immuns in Elakha) For the year ended March 31,2023 668.01 2.732.73 ANNEXI RE - 24 (Immuns in Elakha) For the year ended March 31,2023 67.53 (Immuns in Elakha) For the year ended March 31,2023 (Immuns in Elakha) ANNEXI RE - 25 (Immuns in Elakha) ANNEXI RE - 25 (Immuns in Elakha)	
Other Short Toron Advances Accurated Induces Prepaid Expenses* Prepaid Expenses* TOTAL Nutr. Impliable eligible expenses incurred in connection with proposed initial public offer of equity sho aljustable against securities promium of the IPO processls. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Uperations International Expensions Not Foreign Exchange Gain Uther Non-operating Income (Refet Note below) TOTAL betails of Other Non Operating Income Particulars Where Non-operating Income: Scap Siles Gain in algocial of swirt Countries and Charges TOTAL STATEMENT OF DIRECT EXPENSES AS RESTATED Particulars Particulars Particulars Particulars OTAL Particulars OTAL Particulars	rees of the Company, and	uniting to Re. 64.	For the March For the March For the March	29.19 1.291.22 1.402.18 2.902 ended March 2.902 ended March 31.2025 4.400.58 114.022.98 12.302.5 4.400.58 14.022.98	20.48 \$ 31, 2025 (March 2024; NIL), For the year ended March 31,2024 For the year ended For the year ended For the year ended	25.13 recoverable from selling shareholders or ANNEXI RE - 21 (Immuns in Clasko) For the year ended March 31,2023 For the year ended March 31,2023 ANNEXI RE - 22 (Immuns in Clasko) 34,10,72 ANNEXI RE - 22 (Immuns in Clasko) 57,53 (Immuns in Clasko) For the year ended March 31,2023 ANNEXI RE - 22 (Immuns in Clasko) 33,62 ANNEXI RE - 22 (Immuns in Clasko)	
Other Short Torm Advances Accurated Interest Prepaid Expenses* Prepaid Expenses* TOTAL Note: Includes eligible expenses incurred in connection with proposed initial public offer of equity sho djustable against securities promium of the IPO proceeds. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations Interestional Operations Interestional Operations Interest Income Not Forugat Exchange Gain Other Not Operating Income Not Forugat Exchange Gain Other Not Operating Income Particulars Pher Non-operating Income: Scrap Sides Gain on disposal of Sweet Committeesing Changes TOTAL STATEMENT OF DIRECT EXPENSES AS RESTATED Particulars Particulars TOTAL FIXTEMENT OF DIRECT EXPENSES AS RESTATED Particulars	rees of the Company arms	miting to its. 64.	For the March For the March For the March	29.19 1.271.22 1.462.18 year ended March year ended March 31,2025 1.402.28 1.40	20.48 31, 2025 (March 2024; ML, 31, 2025 (March 2024; ML, 31, 2025 (March 2024; ML, 31, 2024 [.463.49	recoverable from selling shareholders or ANNEXI RE - 2: (Lumans in Clashe) For the year ended March 31,2023 ANNEXI RE - 2: (Immans in Clashe) 3,419,72 ANNEXI RE - 2: (Immans in Clashe) Gibbours of the year ended March 31,2023 (Immans in Clashe) For the year ended March 31,2023 23,62 ANNEXI RE - 2: (Immans in Clashe) ANNEXI RE - 2: (Immans in Clashe) For the year ended March 31,2023	
Other Short Torm Advances Accurated Indices Prepaid Expenses*	sees of the Company arou	mitting to 16s. 64.	For the March For the March For the March	29.19 1.201.22 1.402.18 1.402.18 1.402.18 1.400.25 1.400.	20.48 31, 2025 (March 2024; ML), 531, 2025 (March 2024; ML), For the year ended March 31, 2024 33, 42 50, 57, 22 6071, 18) 310, 281 309, 57	25.13 recoverable from selling shareholders or ANNEXI RE - 2 (Innount in Elakh), 10.00 1	
Other Short Torm Advances Accurated Indices Prepaid Expenses*	nees of the Company arou	moting to 16s. 6sl.	For the March For the March For the March	29.19 1.201.22 1.402.18 1.402.18 1.402.18 1.400.25 1.400.	20.48 31, 2025 (March 2024; ML), 531, 2025 (March 2024; ML), For the year ended March 31, 2024 533, 42 544 555 57, 22 560, 148 560, 57 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 560, 57 561, 189 561, 189 561, 189 562, 189 562, 189 562, 189 562, 189 562, 189 563, 18	25.13 recoverable from selling shareholders or ANNEXI RE - 2 (Lumans in Elakha, 10.00 10.7727 3.410.77 ANNEXI RE - 2 (Lumans in Elakha, 10.00 10.7727 3.410.77 ANNEXI RE - 2 (Lumans in Elakha, 10.00 10.	
Other Short Torm Advances Accurated Indices Prepaid Expenses*	res of the Company, and	uniting to Re 64.	For the March For the March For the March	29.19 1.201.22 1.402.18 1.402.18 1.402.18 1.400.23 1.400.25 1.400.	20.48 31, 2025 (March 2024; ML), 531, 2025 (March 2024; ML), For the year ended March 31, 2024 500 57 500 57 500 57 500 57 500 57 500 57 500 57 500 57 500 57 500 57 500 57	Por the year ended March 31,2023 For the year ended March 31,2023 For the year ended March 31,2023 ANNEXURE - 2 (Linument in & Linkle 318, 326, 327, 327, 328, 328, 328, 328, 328, 328, 328, 328	
Other Short Torm Advances Accurated Indices Prepaid Expenses* Prepaid Expenses* Prepaid Expenses* TOTAL Nate: Infinales eligible expenses incurred in connection with proposed initial public offer of equity she djoutable against securities promium of the IPO proceeds. ITATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Doescale Uperations International International Uperations International International Uperations International Uperation	cres of the Company, and	uniting to Re. 64.	For the March For the March For the March	29.19 1.271.22 1.402.18 2.902 ended March 2.902 ended March 2.902 ended March 3.1,2025 4.460.58 114.022.98 12.903 6.31,2025 8.5.13 6.3.41 6.3.20 1.40.52 8.5.13 6.3.41 6.3.20 1.40.52 1.40.52 1.40.52 1.40.52 1.40.52 1.40.52 1.40.52 1.40.52 1.40.53 1.40.57 6.71.48 1.80.53) 1.40.57 6.71.48 1.80.53) 1.40.53	20.48 31, 2025 (March 2024, MIL), For the year ended March 31,2024 10.63 10.63 10.63 10.63 10.63 10.65 10.	Por the year ended March 31,2023 For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023 For the year ended March 31,2023 (Limanut in E Lakh) For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023	
Other Short Term Advances Accurated Induces Prepared Expenses* Prepared Expenses* Prepared Expenses* TOTAL Nate: Initializes digital expenses incurred in connection with proposed initial public offer of equity should attail against securities promium of the IPO process. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describe Operations International Operation	rees of the Company, and	uniting to ite. 64.	For the March For the March For the March	29.19 1.291.22 1.402.18 1.402.18 1.402.18 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.28 1.402.29 1.48.82 1.48.83 1	20.48 31, 2025 (March 2024; MI.), 31, 2025 (March 2024; MI.), 4, 184, 20 10,648,69 For the year ended March 31,2024 10,648,69 10,648,69 10,648,69 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 10,671,485 11,486,09	Por the year ended March 31,2023 For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023 For the year ended March 31,2023 (Limanut in E Lakh) For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023 ANNEXI RE - 2 (Lumant in E Lakh) For the year ended March 31,2023	
Other Short Term Advances Accurated Induces Prepared Expenses* Prepared Expenses* Prepared Expenses* TOTAL Nate: Initialise slightle expenses incurred in connection with proposed initial public offer of equity should atalite against securities promium of the IPO proceeds. STATEMENT OF REVENTE FROM OPERATIONN AS RESTATED Particulars Sale of Services Describes Describe Operations International Operations (Refer Note below) IOTAL Particulars Wher Non-operating Income Particulars Wher Non-operating Income Particulars TOTAL STATEMENT OF DIRECT EXPENSES AS RESTATED Particulars Particulars Particulars For Direct Operations International Operations Internati	rees of the Company, and	uniting to its. 64.	For the March For the March For the March	29.19 1.271.22 1.402.18 1.402.18 1.402.18 1.402.18 1.400.58 1.4.02.2 48 1.4.02	20.48 31, 2025 (March 2024; MI.), 31, 2025 (March 2024; MI.), 4, 184, 20 10,648,69 For the year ended March 31,2024 1044 55 77, 22 1057, 185, 210, 288 300,57 30,17 170,65 128,059 143,600 7,529,45 44,97 125,63 9,36 10,841	Por the year ended March 31,2023 For the year ended March 31,2023 ANNEXI RE - 2 (Lumanar in E Lakha, 3,410,72 ANNEXI RE - 2 (Lumanar in E Lakha, 3,2823 For the year ended March 31,2023 For the year ended March 31,2023 (Lumanar in E Lakha, 57,53 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53 ANNEXI RE - 2 (Lumanar in E Lakha, 57,53	
Other Short Term Advances Accurated Induces Prepared Expenses* Prepared Expenses* Prepared Expenses* TOTAL Nate: Initialise slightle expenses incurred in connection with proposed initial public offer of equity should atalite against securities promium of the IPO proceeds. STATEMENT OF REVENTE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describes D	sees of the Company arou	moting to its. 64.	For the March For the March For the March	29.19 1.271.22 1.402.18 1.402.18 1.402.18 1.402.28 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.402.29 1.400.58 1.400.59 1.400.	20.48 31, 2025 (March 2024; ML, 31, 2025 (March 2024; ML, 31, 2024 For the year ended March 31,2024 For the year ended March 31,2024 23.42 For the year ended March 31,2024 For the year ended March 31,2024 For the year ended March 31,2024 10.648.69 10.648.69 10.65 10.	25.13 ANNEXT RE - 2 (Linouas in Elakha) For the year ended March 31,2023 For the year ended March 31,2023 ANNEXT RE - 2 (Linouas in Elakha) ANNEXT RE - 2 (Linouas in Elakha) 23.63 57.53 (Linouas in Elakha) For the year ended March 31,2023 For the year ended March 31,2023 ANNEXT RE - 2 (Linouas in Elakha) For the year ended March 31,2023 ANNEXT RE - 2 (Linouas in Elakha) For the year ended March 31,2023	
Other Short Toron Advances Accurated Induces Prepared Expenses* Prepared Expenses* Prepared Expenses* TOTAL Nate: Implicable slightly expenses incurred in connection with proposed initial public offer of equity sho aljustable against securities promium of the IPO processls. STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED Particulars Sale of Services Describes Describes Describes Describes TOTAL STATEMENT OF OTHER INCOME AS RESTATED Particulars Interneal occurre Not Foreign Taxibingue Gain Other Non-operating Income (Refer) Note below) TOTAL betails of Other Non Operating Income Particulars Phier Non-operating Income State Silve Gain on disposal of sweet Committeesest Charges TOTAL STATEMENT OF DIRECT EXPENSES AS RESTATED Particulars Particulars Particulars Particulars Particulars Particulars Particulars Not All Operating Income Particulars Particulars Particulars Particulars Particulars Particulars Anternal Tender of Committables Particulars of Spatzes and Consumables Particulars of Committables Add Operating Income Note Total (A) Particulars All Operating Income Set Total Particulars Pa	sees of the Company arou	moting to 16s. 64.	For the March For the March For the March For the For the For the For the March	29.19 1.291.22 1.402.18 1.402.18 1.402.18 1.402.18 1.400.58 1.4.02.248 1.4.02	20.48 31, 2025 (March 2024; NIL), 531, 2025 (March 2024; NIL), For the year ended March 31,2024 101,55 172,25 172,25 173,25 1	25.13 recoverable from selling shareholders or ANNEXI RE - 22 (Immune in E Lakks) For the year ended March 31,2023 ANNEXI RE - 22 (Immune in E Lakks) 23.62 (Immune in E Lakks) For the year ended March 31,2023 (Immune in E Lakks) For the year ended March 31,2023 ANNEXI RE - 22 (Immune in E Lakks) For the year ended March 31,2023 ANNEXI RE - 22 (Immune in E Lakks) For the year ended March 31,2023	

ANNEXURE - 26 STATEMENT OF EMPLOYEE BENEFIT EXPENSES AS RESTATED (Imount in & Lakhs, For the year ended March 31,2024 For the year ended March 31,2025 For the year ended March 31,2823 81.21 2.20 6.59 Salaries & Wages (Refer Note below) Contribution to Provident and Other Funds Solutions of Contribution to Provident and sons.

Contribution to Provident and sons.

Contains expenses.

Expenses on Employee Stack Option Plan (ESDP) 4.07 TOTAL 451.40 94.64 61.74 (. (mount in ₹ f.akhs) None SALARIES & WAGES For the year ended March 31,2025 For the year ended March 31,2023 Particulars 61.79 Salary
 Director's Remineration 61.79 TOTAL 375.24 81.21 ANNEXURE 17 STATEMENT OF FINANCE COSTS AS RESTATED (Amount in ? Lakhs) For the year ended March 31,2023 109 48 Interest Expenses Other Horrowing Costs 209.87 TOTAL ANNEXURE - 28 STATEMENT OF DEPRECIATION & AMORTISATION EXPENSES AS RESTATED (.tmount in ₹ Lakhs) For the year ended March 31,2025 For the year ended March 31,2024 For the war ended March 31.2023 Depreciation on Property, Plant and Equipment 27.30 1.29 TOTAL ANNEXURE -29 STATEMENT OF OTHER EXPENSES AS RESTATED (Imount in & Lakhs) For the year ended March 31,2025 For the year ended March 31,2024 For the year ended March 31,2023 Particulars Payment to Auditors Payment to Auditors
Brainess Primotion Expenses
Car Maintonance & Fuel
Printing & Stationery
Rates & Taves
Sandra Expenses
Feliphone & Internat Charges
Website Chargats
Office Expenses
Late Fee on GS
Import Permit Charges
Postage & Constru
Santana Santanaphion
Power & Fuel
Office Rent
Travelling & Conseyance
Insurance 68 64 19.53 301.13 5.35 11.16 40.01 0.00 10.0 0.33 173 6.21 83:33 1.00 Travetting as securities and Consultance Charges
Prodessining and Consultation
Brokerage & Commission
Reputs & Maintenance
Loss on Sale of Freed Assets
CSR Expenses 3.32 0.01 145.74 95.52 TOTAL 456.44 (Amount in \$ I akke For the year ended March 31,2825 For the year ended March 31,2924 For the year ended March 31,2023 Particulars 3.00 a Statutory Audit Fees b Tax Audit Fees 100 c Others Services 3.50 TOTAL 28.50 5.00 SR EXPENSES f. Imount in ₹ Lakhs. For the year ended March 31,2023 (i) Gross amount required to be spent (ii) Amount appeared by the board to be spont (iii) Amount of exposiliture spent 12.94 TOTAL Note: For the financial year 2024-25, the unspent CSR obligation as on March 31, 2025 will be transferred by company to a separate account ("Unspent CSR Account") within 6 months from the end of FY 2024-25. ANNEXURE - 3 ℓ (mount in ℓ Lakles) STATEMENT OF EARNINGS PER SHARE AN RESTATED For the year ended March 31,2025 For the year ended March 31,2024 For the year ended March 31,2023 Particulars 1.124.92 344.06 2.840.01 Restated PAT as per P&L Account for Basic EPS Restated PAT as per P&L Account for Diluted EPS 2 840 61 1 124 92 344 06 61 01 359 1,11:51.140 78 08 416 Diluted EPS Weighted Average Number of Equity Shares at the end of the Year Period (Pre - Bonns Issue) 61 01 359 1.11.51.140 78.08.416 1,911.12 1,249.19 100.11 6.53H,14 3.232.30 15 017 67 Net Worth Current Lubilines
EBITDA
Earnst-522 83 1.141.23 1,498.85 Earnings Per Share 5 64 5 64 88 89 25 47 25 47 117 97 11.41 Basic (Rs.)
Diluted (Rs.)
Net Asset Value Per Equity Share (Rs.)
Return on Net Worth (%) 116,900 3 72 3 03 Current Ratio tation have been calculated as below Resided Profit after Lix available to equity Sharaholders.

Weighted Average Number of Equity Shares at the end of the year period. Hasic and Orlifed Lamings For Share (1981) Rs.) Restated Profit after Lies available to eagure Shareholders Restated Not Worth of Egyats Shareholders Return on Not Worth (**) STATION Restated Net Worth of Equity Shareholders Number of Equity Shares outstanding at the end of the year Net Asset Value per equity state (Rx.)

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STATEMENT OF TAX SHELTE	R ASSESTATED			ANNEXURE - 31 (Amount in & Lakks)
	Particulars	For the year onded March 31,2025	For the year ended March 31,2024	For the year ended March 31,2023
Profit before tax as per busio	at .	3,899.78	1,391.61	41.1.52
Normal Corporate Tax Rate (H)		25.17%	25.17%	25.17%
Minimum Afternative Tax P				
Tax Expenses at Nominal Rat	r (D=	981.50	350,24	103.57
Permanent Differences			20076	
Otiner adjustments		(172.29)	(663.53)	(139.36)
Total Permanent Differences	(E)\	(172.29)	(603.53)	(139.56)
Temporary Differences				
On Account of Depreciation		31 37	27.00	
Depresention as per Books		132.37	213.82	129
Degreecation as per Income	HIC .	(190,80)	(186.51)	0.09
Subtotal		(100.80)	(180.51)	0.02
Employee Granuity		407	6.50	10.00
Desallowance under Sec 40			6.39	(0.67)
Allowance under Sec-40 (a)	(ia)-	4.07	6.59	(9.07)
Subtotal		4.97	6.27	(0.07)
Preliminary Expenses		108.00		
EIS Costs as per books of a		(92.61)		
Preliminary Expenses a s. 3	513	40130		
Subtotal		40130		
Total Timing Differences (F)		304.57	(179.92)	0.02
Deduction under Chapter VI	V(G)		30	78.0
Deduction under section 80.LL				
Net Adjustments II = (E + F -	G	132.29	(783.45)	(139.54)
Total Incume		4.032.06	601.16	271.9%
Other Adjustments			100.14	
Net adjustment after Loss (.)		4,032,00 1,014,79	608.16 153.07	271.98
Tax Expenses (Normal Tax L	ability)	1,014,79	153.07	68.45
STATEMENT OF RELATEDES	SETTEN TRANSACTION AS RESTATED			ANNEXURE - J2
S.No	Name of the Party	Nature of RP		Relationship
	Mr Doupuk Punisurannas	Managing Director	M	maging Director
	Me Common Paraglandaria	District Control of the Control of t		Physille

2 Mr. Karnent Ramakrishmit Director Director Director Whole Time Director Directo	S.No	Name of the Party	Nature of RP	Relationship
3 Mr Ambashankar Whole Time Director Whole Time I 4 Mr Shreehita Business asshations LLP Primiter Group Entits controlled and info 5 Alson Holldings Limited Group Company Company Company 6 Mr Schryseim corporate services private Instited Group Company Company Company 7 Mr Sunys Simmarum Key Managurial Personnel Chef Financial Of Son 8 Mrs. Georgia Group 22nd (3-c) 2024 us 7th Jan 2025) Key Managurial Personnel Company Son 8 Mrs. Georgia Group 22nd (3-c) 2024 us 7th Jan 2025) Key Managurial Personnel Company Son	T T	Mr Dospuk Parasaramas	Managing Director	Managing Director
J M. Shrechter Bruiness solution LLP Prinitite Group Entity controlled and in 5 Alson Holdings Limited Circup Company Company controlled and in 6 M. 4 Chrysseim corporate services private limited Circup Company Company controlled and in 7 Mr. Samps Sermitrian Key Managorial Personnel Chef Fennescal DI 8 Mrs. Geoffa (From 22nd Use) 2023 to 7th Jan 2025 Key Managorial Personnel Company Sec	2	Mr Kannun Ramakrishmit	Director	Elitector
5 Alcon Holdings Limited Group Company Company Company contribled and in 6 M's Chryscian corporate services private limited Group Company Company Company Company Company Company Company Services of M's Surgey Services of Company Company Services of Company Services	3	Mr Ambashankar	Whole Time Director	Whole Time Director
6 Ms Chryseint corporate services private limited Group Company Company controlled and in 7 Mr Surpy Strainmann (Street Street S	1	M s Shreshtha Business solutions LLD	Promoter Group	Emits controlled and influenced by director
7 Mr Namys Srimitisan Key Managarial Personnel Chief Francial Of 8 Mrs. Georlia (1909 2204 to 7th Jan 2025) Key Managarial Personnel Company Se	5	Alcon Holdings Limited	Oroup Company	Company controlled and influenced by directors
8 Mm, Geetha (from 22nd Oct 2024 to 7th Jan 2025) Key Managerial Personnel Company Se	- 6	M a Chryseian corporate services private limited	Group Company	Company controlled and influenced by director
	7	Mr Sangsy Semiyasan	Key Managarial Personnel	Chief Financial Officer (CFO)
	8	Mni, Geetha (from 22nd Oct 2024 to 7th Jan 2025)	Key Managerial Personnel	Company Secretary
 Mr.Narpyanan Saptharishi (From 3th Jun 2025) Kes Munigarial Persunnel Company Se 	0	Mr. Narpyanan Saptharishi (From 3th Jan 2025)	Key Managerial Personnel	Company Secretary

(Amount	in	?	Lakhs)
	=	=	

ANSACTION WITH RELATED PARTIES DURING TH	EVEAR						Amount in ₹ Lakhs
		FY 2	0 24-25	FY 20	23-2624	FY 2822-	2023
Name of the Related Party	Nature of Transection	Trasactions During the Year	Amount (Recrivable) P ayable as at March 31, 2025	Tranctions During the Year	Ameami (Receivable)/ Payable as at March 31, 2024	Transactions During the Year	Assount (Receivable)/Paya le as at March 31 2023
	Unsecured Loan Given			2,735.98		980,35	(49.7)
	Represent of loan given			2,666.29		1,078.46	(47 //
	Advance towards services	328.52	(328.52)				
	Sales - Chartened Fees		-			+1	160
	Profession Fac	3.68	-	-			
Shreshtha Business Solutions LLP	Reunbursement made against Expenditure	1 42	1 58	0.06	10	3 11	179
	Recruitment Vees	0.21			-	*:	-
	Receipts towards issue of shares	1000		985.93	- 0		100
	As attributable to poul up share capital		-	17.81			
	D) attributable to securities premium.		7.0	938.12			
	Uminomed Lour taken	561.30		75 8.1		137.25	0.5
	Unsigned Loan Repaid	561:30		.76.40	*1	142.94	0.5
	Receipts towards issue of shares			50,00	+	*	+
	Ay attributable to poul up share capital			1.43	-:		
Amba Shankar	It) attributable to securities premium			48.57			-
	Reinbursement made against Expenditure	61 88	(6,61)	69 62	(0,34)	6 56	(15 5
	Reministration Paid	23.00	20.06	24 00	0.44	3.00	
	Unsecured Lown taken	201.37		670.18		615.22	
	Unsucured Loan Repaid	295.07	1	670.18		721.94	-
Kangan Ramakrishnan	Reimbursement made against Expenditure	1.76		3 32	2 32	*(
tt-in-ii tt-iii-ii -iii-ii	Receipts towards issue of shares			230,00		1.	
	A) attributable to rand my shore		7	0.39			
	1)) attributable to securities premium			223.31		- 21	-
	Unsecured Loan taken	0.20				471.06	22 8
	Unsucured Loan Report	6.26		22.00		491.61	227
	Rembursement made against l'apenditure	- 1		0.17	-		
Deepak Parasuraman	Remonstration Paul	12.30	0.45				
	Receipts towards issue of shares	15.0	1/2/-	200.00		7	-
	Ayattributable to paid up share			5.73			
	B) attributable to securities premium			194.27	-		
	Reminteration Pand	11.34	1.36	2000			
Sanjay Scinivasan	Rembusement made seminal Expenditure	22.06		38.99	(1,37)		
	Unsecured Lour given	- Th.///		901.85	1	2 928 49	306.8
Afcom Holdings Limited	Repayment of loan arien	311.66		283-44	(311.69)	3.276.61	306.8
	Unsecured Loan given			871.95		195.06	
Chryseum Corporate Services Pyt Limited	Reproper of longston		1 0	100a 20	60	122 %	(94.2
Contraction Companies (Accessed to Chinatea	Advances towards services				-	144,144	
Geetha	Remunication Paid	1.50	_	-			
Narayanan Suptharishi	Remanentation Pand	1.20	0.40				
CONTRACTOR CONTRACTOR	Telemontation Cana	1.49	4				

STATEMENT OF PROVISION FOR GRATUITY AS RESTATED

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STREMENTO PRODUCTION FOR GRATHITY AS RESINFED

Grantiny - The Present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method. This period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to had up the final obligation.

Interest cost. It is the increase in the Plan liability over the accounting period resulting from the operation of the actuarial assumption of the interest rate.

Current Service Cost: is the decounted present value of the benefits from the Plan's hencift formula attributable to the services rendered by conflowers during the accounting period.

Current Service Cost: is the decounted present value of the benefits from the Plan's hencift formula attributable to the services rendered by conflowers during the accounting period.

Current Service Cost: is the decounted present value of the benefit formula attributable to the services rendered by conflowers during the accounting period.

Current Service Osite: the decounted present value of the benefit formula attributable to the services rendered by conflowers during the accounting period.

Current Service Osite: the decounted present value of the benefit or the plan differs from the attributable to the services rendered by conflowers during the accounting period.

Current Service Osite: the decounted present value of the benefit or the plan the period of the plan the period of the plan the period of the period of

TOTAL

Particulars	As at March 31, 2025	Au at March 31, 2024	As at March 31, 2023
Net Liability as at the Beaming of the Period	100	0.44	0.51
Net Expenses in P.L. A. c.	4.07	0.59	(0.02
Benefits Paid			
Net Liability as at the End of the Puried	11:16	7.03	0.44
resent Value of Gratisty Obligation (Closing)	11.10	7,03	0.44

Particulars	For the year ended March 31,2025	For the year ended March 31,2024	For the year ended March 31,2023
mercat Cost	0.51	0.03	0.0
Carrent Service Cost	6.01	4.64	0.12
Paul Service Cost			
Expected Retain on Plan Assets	<u> </u>	*	
Curtailment Cost (Credit)			
Settlement Cost (Credit)	34	*:	
Net Actuarial (gain) / lows	(2.52)	1.92	(0.20
Net Expenses to be recognized in P&LL	4307	6.59	(0.07
TOTAL	4.07	6.50	A0.07

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening Delined Sensiti Obligation	7.03	0.14	0.51
Current Service Cost	6.d8	4,64	6.15
Interest Cost for the Year	0.51	0.03	0.04
Actuarial losses (gains)	(2.52)	192	(0.26
Benefits Paul	The state of the s		
Cloung Defined Henefit Obligation	11.10	7.03	0.44
TOTAL	11.10	7.03	
TOTAL	11.10	1,000	0.44
	II.49	()100	(Amount in & Lukh)
	As at March 31, 2025	As at March 31, 2024	(Amount in & Lakhy) As at March 31, 2023
to ACTUARIAL ASSUMPTIONS: Particulars			(Amount in & Lakhs) As at March 31, 2023
(is) ACTUARIAL ASSUMPTIONS: Rate of Discounting	As at March 31, 3025	As at March 31, 2024	(Amount in & Lakh) As at March 31, 2023
(c) ACTI ARIAL ASSUMPTIONS: Particulars	As at March 31, 2025 7,08° s	As at March 31, 2024 7.20°	(Amount in & Lakhs) As at March 31, 2023

The estimates of rate of escalation in salary considered in actuarial valuation, take into account inilation, seniority, promotion and other relevant factors including supply and demand in the employment market. The above information is certified by the actuary.

ANNEXURE-35

STATEMENT OF CONTINGENT LIABILITY AS RESTATED Particulars	As at March 31, 2025	As at March 31, 2024	As at Murch 31, 2023
Claims against the Company out Acknowledged as Debt*	1110000111100011110011111	200000000000000000000000000000000000000	Market Market Control
TDS demand	46.27		
Joseph Tay demand			
GST	13.05		1.0
Other money for which the Company is Contingently faille		- 4	
Commitments		20)4
TOTAL	59.92	4 1	

TIN demand
The Company has TDS demand as per TRACES due to interest and late fees for the total demand amount of Rs-46.27 Likhy, However the company has plans to file rectification against the outstanding TDS with the appropriate authorities and the company is confident of obtaining relief from the demand.

The Company has demand in GST for Rs. 13 63 Laklis for FY 21-22 with respect to claim of ITC for an inadvertent error of reporting zero value in the GST Annual return. The same has been taken up by the company with the GST department and submitted the section proof substantiating it. Since it was an inadvertent error, in all likelihood the order may be reversed by the department.

ADDITIONAL DISCLOSURES WITH RESPECT TO AMENDMENTS TO SCHEDULE III AS RESTATED

(i) The Company have no immovable property whose title deeds are not held in the name of the company
(ii) The Company, has not recoloued its Property, Plant and Equipment during the reporting years.
(iii) Laws and Advances granted to Promoters, Directors, KMP and Related Parties:
There are no Loans and Advances in the nature of loans that are granted to promoters, directors, KMP's and the related parties either severally or jointly with any other person, that are repayable on demand
(iv) The Company does not have any Capital Work in progress in any of the financial years
(iv) The Company has historacible Assets under development comprising of part pravment made towards acquiring of Trademark, as at the end of balance sheet date 31st March 2025.

Ageing Schedule of Intangible Assets under development as on 31st March 2025.

				L'Amount in € 1,a	
Particulars	Less than I year	1-2	2-3	More than 3 years	Total
Projects in progress.					
Trademark	0.70				0.70
Projects temporarily sustended	2.00	2			+3

These are no today as well as the second of the Indiance sheet dated 3 for March 2021, 31st March 2021.

(x) The Company does not have any Hereani property, where any proceeding has been mitoted or pending against the Company for holding any Remain property under the Heranii Transactions (Prohibition) Act. 1988 and rules made thermoder

(iii) The Company has made borrowing from the banks or financial institutions on the basis of security of current assets, and the statements of current assets as required to be filled by the Company with any the banks or financial institutions are done periodically and are

10) The Company has not accordance with the books of accurant
with the Company has not current as well defaulter by any bank or financial institutions are done periodically and are
in accordance with the books of accurant
with the Company has not entered into any transactions with companies struck off
(15) The Company, has not entered into any transactions with companies struck off
(15) The Company, has not subsidiaries with one layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
(10) No Scheine of Arrangements has been approved by the Companies (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
(10) No Scheine of Arrangements has been approved by the Companies (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
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(10) No Scheine of Arrangements has been approved by the Companies (Restriction on number of Layers) Rules, 2017
(10) No Scheine of Arrangements has been approved by the Companies (Restriction on number of Layers) Rules, 2017
(10) No Scheine of Arrangements has been approved by the Companies (Restriction on number of Layers) Rules, 2017
(10) No Scheine of Arrangements has been approved by the Company than schein and the Act of the Company than the Company than schein and the Act of the Ultimate Beneficiaries or
(10) provide any guarantee, security or the 18e to even behalf of the Ultimate Beneficiaries
(11) The Company than not attended as found from any processor or e

(xv) The Company has not traded or invested in Crypto currency or Virtual Currency during the year

Particulars	For the year ended March 31,2025	For the year ended March 31,2024	For the year ended March 31,2023
Purchase of Spares & Communities	130 10	400.42	
Purchase of agental goods	*		
TOTAL	159.16	490.42	

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Exput of services	14.922.98	9,184.20	2,722.7
TOTAL	14,922.98	9,184.20	2,722.71

(xviii) EXPENDITURE IN FOREIGN CURRENCY

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Sübserginan	1571	10 22	
Purchase of Spares & Consumables	159 16	400.42	
Employee benefit expenses	50 R6	79 16	
Amorali Charter Charmes	11,463.19	7.523 13	2.501 8-
Data Processing Charges		42 98	-
Lattie Romal	1.125.90	827 92	
AMC Charges	314 16	280 74	-
TOTAL	13,128 99	9,164,57	2,501.84

(vis.) Disclosure on applicability of Segment Reporting
As the company's operations are not divided into different because segments or various geographical locations, so the disclosure requirement as per AS 17 are not applicable and not segment information is provided.



(. (mount in ₹ Lakhs)

IMITE 10% 35% 0.42 6.49 15.15 8.37 (Amount in 7 Lakhs) 1.53 0.29 4.69 CHENN Ratio ₹ Z SBS As at March 31, 2023 Numerator Denominator 812.94 525.37 184.09 333.04 111.53 809.81 1,172.47 3,410.72 1,508.77 NA Y V 344.06 521.55 344.06 1,239.19 336.31 522.83 2,788.15 2,788.15 3,410.72 AN Y V 11% 21% 6.45 0.29 19.12 3.63 0.04 70.40 30.57 Ratio NA V Y As at March 31, 2024 Denominator 1,385.06 891.55 49.02 556.87 136.43 6,899.75 6,644.16 10,648.69 3,908.31 Y Y X 1,471.55 Numerator 1,498.85 1,124.92 255.59 3,232.30 1,124.92 10,648.69 9,604.36 8,932.87 ΝA Y Y 15% 24% 2.63 3.72 0.12 20.18 0.2614.12 63.24 Ratio ΝA Z As at March 31, 2025 Denominator 232.59 205.20 15,037.67 ,373.65 5,518.24 19,389.56 16,830.34 3,196.84 10,840.91 NA V Y V Numerator 4,109.65 4,141.23 11,892.58 1,792.67 9,389.56 14,708.76 14,489.31 2,840.61 2,840.61 Ϋ́ Z Z Cost of Goods Sold (or) Sales / Average working (Income generated from investment funds / Total (Net Profit After Taxes - Preference Dividend if Total Outside Liabilities / Total Shareholder's Credit purchases/ Average Trade Payables Credit Sales / Average Trade Receivables Trade payable Turnover Ratio (in times) Debt Service Coverage Ratio (in times) Net Capital Turnover Ratio (in times) Inventory Turnover Ratio (in times) Return on Capital Employed (in %) COGS or sales / Average Inventory Trade Receivables Turnover Ratio Current Assets / Current liabilities (EBIT / Capital Employed) * 100 Return on Equity Ratio (in times) any) /Average Shareholders fund EBITDA / (Interest + Principal) Return On investment (in %) **Particulars** Debt-Equity Ratio (in times) Current Ratio (in times) Net Profit Ratio (in %) Net Profit / Total Sales Investment) (xx) Ratios Equity

	As	at March 31, 2025	As at IV	As at March 31, 2024
Particulars	Variance	Reason for Variance	Variance	Reason for Variance
Current Ratio (in times) Current Assets / Current liabilities	2.61%	Increase in Trade Receivables, Increase in other current liabilites and short term provisions.	136.93%	Purchase of Inventory of Consumables and also due to intercompany advances given
Debt-Equity Ratio (in times) Total Outside Liabilities / Total Shareholder's Equity	209.90%	Improvement in the Revenue and Profit after tax of the company which contributed in increase in Shareholders' equity	(86.59%)	Improvement in the Revenue and Profit after tax of the company which contributed in increase in Shareholders' equity
Debt Service Coverage Ratio (in times) EBITDA / (Interest + Principal)	(33.99%)	Due to increase in long-term borrowings.	552.21%	The DSCR is comfortable as the fixed debt portion is low at any point of time over the years
Return on Equity Ratio (in times) (Net Profit After Taxes - Preference Dividend if any) /Average Shareholders fund	(8.96%)	Increase in the additional issue of Equity Shares	(31.99%)	Increase in the additional issue of Equity Shares
Trade Receivables Tumover Ratio Credit Sales / Average Trade Receivables	(26.18%)	Increase in sales thereby increasing trade receivables.	194.55%	The postive variance is due to the prompt and timely realisation of debtors comparing the Previous year despite of remarkable increase in revenue
Inventory Turnover Ratio (in times) COGS or sales / Average Inventory	NA	NA	NA	NA
				S CHENNAI

Trade payable Turnover Ratio (in times) Credit purchases/ Average Trade Payables	(10.17%)	Increase in purchases leading to increase in Trade Payables.	364.81%	The ratio has increased due to the effective system in place to meet the timely creditor payments comparing the previous years
Net Capital Turnover Ratio (in times) Cost of Goods Sold (or) Sales / Average working capital	(59.29%)	The dip is observed due to increased Cost of Sales in the year in line with the inprovement in the Revenue	(22.96%)	The dip is observed due to increased Cost of Sales in the year in line with the inprovement in the Revenue
Net Profit Ratio (in %) Net Profit / Total Sales	38.68%	PAT has increased in line with the increased topline comparing the previous years with effective management of direct and indirect costs	4.72%	PAT has increased in line with the increased topline comparing the previous years with effective management of direct and indirect costs
Return on Capital Employed (in %) (EBIT / Capital Employed) * 100	14.49%	Improvement in the Revenue and Profit before tax of the company	(38.30%) =	Increase in the additional issue of Equity Shares and increases in working capital loan
Return On investment (in %) (Income generated from investment funds / Total Investment)	NA	NA	NA	NA

