



G SUMIT & ASSOCIATES



CHARTERED ACCOUNTANTS

E-34 Nanhey Park Som Bazar Road Uttam Nagar New Delhi 110059

Mb: 9213337108 Mail: sumitgarg2270@gmail.com

Independent Auditors' Report

To The Members of **Sachdeva Brothers Private Limited**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements **Sachdeva Brothers Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its Loss and cash flows for the year ended on that date.

Basis for opinion

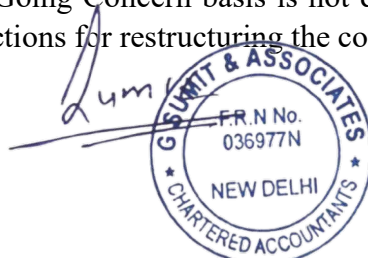
We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The results declared this year should be read in conjunction with our remarks in the preceding financial year where the management was supposed to carry out a restructuring programme to ensure that the liquidity of the company as well as its Net Worth became positive.

However, it is noticed that the loss from operations is far in excess of the capital and the preparation of the accounts on the Going Concern basis is not deemed appropriate. There is an immediate need to take corrective actions for restructuring the company.





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Key audit matters

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

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

Information other than the financial statements and auditors' report thereon

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

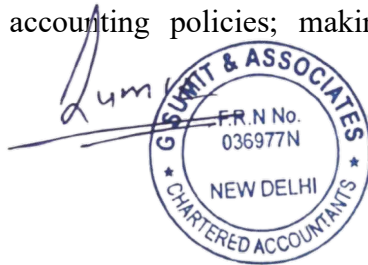
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are





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

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

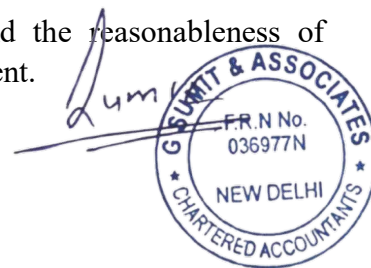
The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;





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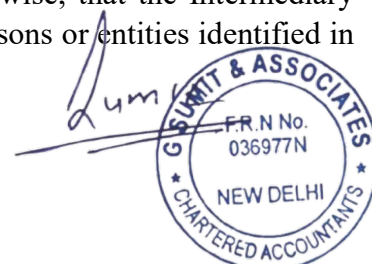


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- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors and taken on record by the board of directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crore and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crore, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- The Company does not have any pending litigations which would impact its financial position;
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
 - The clause related to delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company is Not Applicable
- h) (i) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the Intermediary shall whether, directly or indirectly lend or invest in other persons or entities identified in





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any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) No funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on such audit procedures that we here considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- i) No dividend declared or paid during the year by the company so compliance of section 123 of the Companies Act, 2013 is not applicable.
- j) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2025 which does not have the feature of recording audit trail (edit log) facility. As this feature is not enabled, we are unable to comment on whether any alteration or tampering is done with the data

For G Sumit & Associates

Chartered Accountants

Firm Registration No : 0036977N

Sumit Garg

Proprietor

Membership No.: 551670

UDIN: 25551670BMIBSI1752

Place: New Delhi

Date: 28/08/2025



Annexure “A” to the Independent Auditor’s Report

1. In respect of the Company’s Property, Plant and Equipment and Intangible Assets:
 - a) (i) The Company does not have any Tangible Assets.

(ii) The Company does not have any Intangible Assets.
 - b) According to the information and explanations given to us, the records examined by us, Company doesn't own any Property, Plant and Equipment hence this sub clause is not applicable on the Company.
 - c) According to the information and explanations given to us, the records examined by us, Company doesn't own any immovable property hence this sub clause is not applicable on the Company.
 - d) The Company didn't revalued its Property, Plant and Equipment (including Right of Use Assets) or Intangible Assets or both during the year.
 - e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. The Company does not hold any physical inventories. Thus, paragraph 2 of the Order is not applicable to the Company.
3. According to information and explanation given to us, the company has not made any investment in, or provided any guarantee or security or granted any loans and Advances to the parties covered in the register required under section 189 of the Companies Act, 2013., Accordingly, paragraph 3(iii) of the order is not applicable.
4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 clause (iv) of the order is not applicable.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 clause (v) of the order is not applicable.

6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 clause (vi) of the order is not applicable.

7. In respect of statutory dues:

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31st March, 2025 for a period of more than six months from the date they became payable.

- b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. There is no transaction, which was not recorded in the books of accounts earlier and surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

9. In respect of default in repayment of loans and interest thereon:

- a) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in, the payment of interest thereon to any lender due to no loan taken by the Company.

- b) The Company has not made any default in respect of Paragraph 3 clause (ix) sub clauses (b) to (f) of the order.

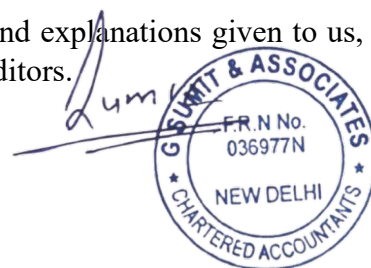


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10. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 clause (x) along with its sub clause (b) of the order is not applicable.
11. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year. Accordingly, paragraph 3 clause (xi) along with its sub clause (b) and (c) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 clause (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the internal audit system is not applicable on the company, paragraph (xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them hence provision of section 192 of Companies Act 2013 are not applicable to the Company.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, sub clause (b) to (d) of paragraph 3 clause (xvi) of the order is not applicable.
17. To the best of our knowledge and according to the information and explanations given to us, the Company has incurred cash losses of Rs. 28,172 (Twenty-Eight One Hundred Seventy-Two Only) in the financial year.
18. To the best of our knowledge and according to the information and explanations given to us, during the year, there has not been any resignation of statutory auditors.



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19. According to the information and explanations given to us and based on our examination of the records of the company, there has no existence of any material uncertainty on the date of the audit report on an evaluation of: – The ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, any other information accompanying the financial statements, the auditor’s knowledge of the Board of Directors and management plans.

Auditor’s Opinion on Company’s capability of meeting liability-

According to the information and explanations given to us and based on our examination of the records of the company, we are of the opinion that the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. Since the provisions of section 135 of the Companies Act, 2013 with regard to Corporate Social Responsibility are not applicable to the company hence clause 3(xx) of the Order is not applicable.

21. This Audit Report is prepared for Standalone financial Statement hence paragraph 3 clause (xxi) of the order is not applicable.

For G Sumit & Associates

Chartered Accountants

Firm Registration No.: 0036977N

Sumit Garg

Proprietor

Membership No.: 551670



UDIN: 25551670BMIBSI1752

Place: New Delhi

Date: 28/08/2025

SACHDEVA BROTHERS PRIVATE LIMITED
OLD NO.-25, NEW-33, G/F JMD KOHINOOR GALLERIA MASJID MOTH, G.K-II, NEW DELHI

CIN NO. U15311DL1986PTC222606

Balance Sheet as at 31st March,2025

(In Rupees)

| Particulars | Note No. | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|--|----------|---|--|
| | | 31/03/2025 | 31/03/2024 |
| A. ASSETS | | | |
| Non-Current Assets | | - | - |
| Current Assets | | | |
| TOTAL ASSETS | | - | - |
| B. EQUITY AND LIABILITIES | | | |
| Equity share capital | 2 | 1,583,500 | 1,583,500 |
| Other equity | 3 | (1,758,372) | (1,730,200) |
| Total | | (174,872) | (146,700) |
| Liabilities | | | |
| Non Current Liabilities | | - | - |
| Financial Liabilities | | | |
| Borrowings | 4 | 3,600 | 3,600 |
| Total | | 3,600 | 3,600 |
| Current Liabilities | | | |
| Financial Liabilities | | | |
| Other Financial Liabilities | 5 | 171,272 | 143,100 |
| Total | | 174,872 | 146,700 |
| TOTAL EQUITY AND LIABILITIES | | - | - |
| The Accompanying Notes and Annexures form an integral part of the Financial Statements | | | |

In terms of our separate report of even date attached

For G Sumit & Associates
 CHARTERED ACCOUNTANTS
 FRN : 036977N

(SUMIT GARG)
 PROPRIETOR
 Membership No: 5516718



For and on behalf of the board of directors

Satnam Arora
 Director
 DIN No. 00010667

Gurnam Arora
 Director
 DIN No. 00010731

Place :- New Delhi
 Dated :- 28-08-2025

SACHDEVA BROTHERS PRIVATE LIMITED
OLD NO.-25, NEW-33, G/F JMD KOHINOOR GALLERIA MASJID MOTH, G.K-II, NEW DELHI

CIN NO. U15311DL1986PTC222606

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

(In Rupees)

| Particulars | Note No. | Figures for the current reporting period | Figures for the previous reporting period |
|--|----------|--|---|
| | | From 01/04/2024 to 31/03/2025 | From 01/04/2023 to 31/03/2024 |
| INCOME | | | |
| Revenue from Operations | | - | - |
| Balance Written Back | | | - |
| Total Income | | - | - |
| EXPENSES | | | |
| Administrative Expenses | 6 | 28,172 | 35,900 |
| Total Expenses | | 28,172 | 35,900 |
| Profit Before Exceptional items and Tax | | (28,172) | (35,900) |
| Exceptional Items | | - | |
| Profit Before Tax | | (28,172) | (35,900) |
| Tax Expenses | | | |
| Current Tax | | - | - |
| Profit/(Loss) for the year | | (28,172) | (35,900) |
| Other Comprehensive Income for the year | | - | - |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | | (28,172) | (35,900) |
| EARNING PER EQUITY SHARE (Face value of ` 100 each) | | | |
| Basic (In Rs.) | 7 | (1.78) | (2.27) |
| Diluted (In Rs.) | 7 | (1.78) | (2.27) |
| The Accompanying Notes and Annexures form an integral part of the Financial Statements | | | |

In terms of our separate report of even date attached

For G Sumit & Associates
CHARTERED ACCOUNTANTS
 FRN : 036977N

(SUMIT GARG)
 PROPRIETOR
 Membership No: 551670



For and on behalf of the board of directors

Satnam Arora
 Director
 DIN No. 00010667

Gurnam Arora
 Director
 DIN No. 00010731

Place :- New Delhi
 Dated :- 28-08-2025

SACHDEVA BROTHERS PRIVATE LIMITED
OLD NO.-25, NEW-33, G/F JMD KOHINOOR GALLERIA MASJID MOTH, G.K-II, NEW DELHI
CIN NO. U15311DL1986PTC222606

Cash Flow Statement for the year ended 31st March 2025

(In Rupees)

| Particulars | Note No. | Figures for the current reporting period | Figures for the previous reporting period |
|---|----------|--|---|
| | | From 01/04/2024 to 31/03/2025 | From 01/04/2023 to 31/03/2024 |
| A. Cash Flow From Operating Activities | | | |
| Net Profit before tax | | (28,172) | (35,900) |
| Operating profit before working capital changes | | (28,172) | (35,900) |
| Adjustments for | | | |
| Increase/(Decrease) in Financial Liabilities | | 28,172 | 35,900 |
| (Increase)/Decrease in Current Assets | | - | - |
| Cash generated from operations | | - | - |
| B. Cash Flow from Financing Activities | | | |
| Loan from Directors | | - | - |
| Net cash flow from financing activities | | - | - |
| Net Increase/(Decrease) in Cash and Cash Equivalents | | - | - |
| - Cash & Cash equivalent at beginning of the year | | - | - |
| - Cash & Cash equivalent at end of the year | | - | - |
| | | - | - |
| In terms of our separate report of even date attached | | | |

For G Sumit & Associates
CHARTERED ACCOUNTANTS
FRN : 036977N

(SUMIT GARG)
PROPRIETOR
Membership No: 551670



For and on behalf of the board of directors

Satnam Arora
Director
DIN No. 00010667

Gurnam Arora
Director
DIN No. 00010731

Place :- New Delhi
Dated :- 28-08-2025

SACHDEVA BROTHERS PRIVATE LIMITED
OLD NO.-25, NEW-33, G/F JMD KOHINOOR GALLERIA MASJID MOTH, G.K-II, NEW DELHI

CIN NO. U15311DL1986PTC222606

2 Equity Share Capital

(In Rupees)

| Particulars | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|--|---|--|
| | 31/03/2025 | 31/03/2024 |
| <u>Authorised Share Capital</u> 20,000 (Previous year 20,000) Equity shares of Rs. 100/- each | 2,000,000 | 2,000,000 |
| <u>Issued, Subscribed And Paid-Up Capital</u> 15835 Equity Shares of Rs. 100/- each fully paid-up | 1,583,500 | 1,583,500 |
| Total | 1,583,500 | 1,583,500 |

(a) The reconciliation of the number of shares outstanding is set out below:

| | | |
|--|--------|--------|
| Number of Equity Shares at the beginning of the year | 15,835 | 15,835 |
| Number of Equity Shares issued during the year | - | - |
| Number of Equity Shares at the end of the year | 15,835 | 15,835 |

(b) Shares held by Shareholders holding more than 5 percent shares in the Company :

| Particulars | Figures as at the end of current reporting period | | Figures as at the end of the previous reporting period | |
|------------------------|---|--------------|--|--------------|
| | No. of Shares | Shareholding | No. of Shares | Shareholding |
| Kohinoor Foods Limited | 15,835 | 100.00% | 15,835 | 100.00% |

(c) Terms/Rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 100/- per share. Each holder of equity shares is entitled to one vote per share and has equal dividend right. The Company declares and pays dividend in Indian Rupees. The Dividend if proposed by the Board of Directors is subject to shareholders approval in the ensuing Annual General Meeting.

In the event of liquidation of the Company, the equity shareholders will be entitled to receive the remaining assets of the Company in proportion to the number of equity shares held by the shareholders.

* Refer "Annexure-1" for Promoter's Holding Required under Schedule-III Division-I

3 Other Equity

| Particulars | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|-------------------------------------|---|--|
| | 31/03/2025 | 31/03/2024 |
| Investment Allowance Reserve | 358,849 | 358,849 |
| Amalgamation Reserve | 1,511,173 | 1,511,173 |
| Retained Earnings | | |
| As per last Balance Sheet | (3,600,223) | (3,564,323) |
| Profit/(Loss) during the year | (28,172) | (35,900) |
| Other Comprehensive Income | - | - |
| | (3,628,395) | (3,600,223) |
| Total | (1,758,372) | (1,730,200) |



SACHDEVA BROTHERS PRIVATE LIMITED
OLD NO.-25, NEW-33, G/F JMD KOHINOOR GALLERIA MASJID MOTH, G.K-II, NEW DELHI

CIN NO. U15311DL1986PTC222606

4 Borrowings (Non-Current)

| Particulars | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|------------------------|---|--|
| | 31/03/2025 | 31/03/2024 |
| Unsecured Loans | | |
| Loan from Director* | 3,600 | 3,600 |
| | 3,600 | 3,600 |

* The Loan from Director is interest free.

5 Other Financial Liabilities (Current)

| Particulars | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|----------------------------------|---|--|
| | 31/03/2025 | 31/03/2024 |
| Amount Payable to Parent Company | 147,672 | 119,500 |
| Amount Payable to Others | 23,600 | 23,600 |
| | 171,272 | 143,100 |

6 Administrative Expenses

(In Rupees)

| Particulars | Figures for the current reporting period | Figures for the current reporting period |
|--------------------------------|--|--|
| | 31/03/2025 | 31/03/2024 |
| Payment to Auditors | | |
| - Statutory Audit Fee | 5,900 | 5,900 |
| Legal and Professional Charges | 22,272 | 30,000 |
| | 28,172 | 35,900 |

7 Earning Per Share

| Particulars | Figures for the current reporting period | Figures for the current reporting period |
|---|--|--|
| | From 01/04/2024 to 31/03/2025 | From 01/04/2023 to 31/03/2024 |
| <u>a) Calculation of Weighted Average number of equity shares</u> | | |
| For Basic/Diluted EPS | | |
| No. of Shares at the beginning of the year | 15,835 | 15,835 |
| Equity Shares issued during the year | - | - |
| Total number of equity shares outstanding at the end of the year | 15,835 | 15,835 |
| Equity shares outstanding for 365 days | 15,835 | 15,835 |
| Weighted Average number of equity shares outstanding during the year | 15,835 | 15,835 |
| <u>b) Net Profit after tax available for equity shareholders</u> | (28,172) | (35,900) |
| Earnings per share (face value per share Rs. 100 each) Basic and Diluted | (1.78) | (2.27) |



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8 Disclosures under Ind AS-24 on related party disclosure.

Holding Company

-Kohinoor Foods Limited

Key Managerial Personnel

| | |
|----------------------|----------|
| -Jugal Kishore Arora | Director |
| -Satnam Arora | Director |
| -Gurnam Arora | Director |

The following transactions were carried out with related parties in the ordinary course of Business during the year*

| | Holding Company |
|---|--------------------|
| Transactions during the year | |
| -Payment made by related party on behalf of the company | 28,172 (22,600) |
| Balances outstanding at the year end:- | |
| -Amount due to Parent Company | 119,500 (83600) |

*Figures in () related to previous year.



Notes forming part of the financial statements

| Note no. | Particulars |
|------------|---|
| 1 | Significant accounting policies |
| 1.1 | Basis of accounting and preparation of financial statements |
| | The financial statements of the Company have been prepared in accordance with applicable Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. 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 consistent with those followed in the previous year. |
| 1.2 | Use of estimates |
| | The preparation of financial statements in conformity with Indian GAAP requires Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. |
| 1.3 | Recognition of Income and Expenses |
| | Income & Expenditure are accounted on accrual basis. Revenue from services on a time and material basis are recognised when services are rendered and related costs are incurred. |
| 1.4 | Earnings per share |
| | Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. |
| 1.5 | Taxes on income |
| | Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. |
| | In view of losses no provision for Income Tax is made. No Deferred Tax Assets has been recognised as there is no virtual certainty supported by convincing evidence that there will be available in near future sufficient taxable against which such deferred tax assets would be realised. |
| 1.6 | The Company has not rendered any services during the current year as well as previous year. |

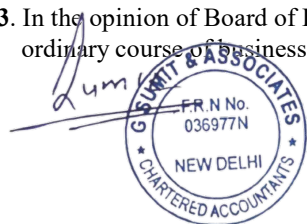


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Note 9 : Annexure 1 to 4 become the part of the Financial Statements.

Note 10: Notes To The Accounts

- 10.1.** During the year no adjustment has been made.
- 10.2.** No Deferred Tax Asset arising on account of temporary differences for the current year & previous year.
- 10.3.** No Earnings & Expenses in Foreign Exchange .
- 10.4.** Based on information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises , there is no amount amount remaining unpaid to Micro Small and Medium Enterprises as at the close of the year.
- 10.5.** Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.
- 10.6.** No Loans and Advances in that nature of loan granted to Promoters, directors, KMPs, and Related Parties (as defined in companies Act 2013), either jointly or severally with any other person, that are
(a) repayable on demand or
(b) without specifying any terms or period of repayment
- 10.7.** No Borrowings has been made from banks or financial institution against current assets.
- 10.8.** No scheme of arrangement have been approved by competent authority in terms of section 230 to 237 of companies Act 2013.
- 10.9.** No Advance or loan or invested funds has been given by company to any person(s) or entity(ies),including foreign entities (intermediaries) with the understanding that the intermediary shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company(ultimate Beneficiaries.) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
- 10.10.** No fund received by company from any person(s) or entity(ies), including foreign entities(funding party) with the understanding (whether recorded in writing or otherwise) that the company shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate Beneficiaries.) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
- 10.11.** There was no Contingent Liability as at March 31, 2025.
- 10.12.** Capital Commitments: Estimated amount of contracts remaining to be executed on capital account (Net of Advances) and not provided for amount to Rs. NIL.
- 10.13.** In the opinion of Board of Directors the "Current Assets, Loans and Advances" have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the balance sheet.



10.14. Additional Regulatory Information Required by Schedule III

(a) Registration of charges and satisfaction with Registrar of Companies

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

(b) Utilisation of borrowings availed from banks and financial institutions

No Borrowings have been taken from the Banks & financial Institutions

(c) Details of Benami Property held

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transaction (Prohibition) Act ,1988(45 of 1958)and Rules made there under

(d) Wilful Defaulter

The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(e) Compliance with number of layers of companies.

The Company has not made any investment in subsidiaries, hence compliance with number of layers is not applicable.

(f) Compliance with approved scheme(s) of arrangements

The company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(g) Undisclosed Income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessment under the income Tax Act,1961 that has not been recorded in the books of accounts.

(h) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(i) Valuation of Property, plant and equipments and intangible assets

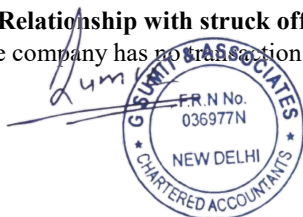
The Company has not revalued its Property, plant and equipment (including right-of-use assets) or intangible assets or both during the current and previous year.

(j) Title deeds of immovable properties not held in name of company

The company did not hold any immovable properties, plant and equipments (including Right-of-Use assets) or intangible assets or both during the current year or previous year.

(k) Relationship with struck off companies

The company has no transaction with the companies struck off under Companies Act, 2012 or Companies Act, 1956.



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Notes forming part of the financial statements

Annexure of Promoter' Holding:-

Annexure-1

| Promoters Name | Shares held by promoters at | | Shares held by | | % Change during year |
|------------------------|-----------------------------|-------------------|----------------|-------------------|----------------------|
| | No. of Shares | % of total shares | No. of Shares | % of total shares | |
| Kohinoor Foods Limited | 15,835 | 100.00% | 15,835 | 100.00% | 0.00% |
| Total | 15,835 | 100.00% | 15,835 | 100.00% | 0.00% |

Annexure of Trade Payables as at 31st March, 2025:-

Annexure-2 (i)

| Particulars | Outstanding for following periods from due date of | | | | Total in ₹ |
|----------------------------|--|-----------|-----------|-------------------|------------|
| | Less than 1 Years | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) MSME | - | - | - | - | - |
| (ii) Others | - | - | - | - | - |
| (iii) Disputed dues- MSME | - | - | - | - | - |
| (iv) Disputed dues- Others | - | - | - | - | - |

Annexure of Trade Payables as at 31st March, 2024:-

Annexure-2 (ii)

| Particulars | Outstanding for following periods from due date of | | | | Total in ₹ |
|----------------------------|--|-----------|-----------|-------------------|------------|
| | Less than 1 Years | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) MSME | - | - | - | - | - |
| (ii) Others | - | - | - | - | - |
| (iii) Disputed dues- MSME | - | - | - | - | - |
| (iv) Disputed dues- Others | - | - | - | - | - |

Annexure of Trade Receivables as at 31st March, 2025:-

Annexure-3 (i)

| Particulars | Outstanding for following periods from due date of payment | | | | | Total in ₹ |
|--|--|-----------------|-----------|-----------|-------------------|------------|
| | Less than 6 Months | 6 Months-1 Year | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) Undisputed Trade Receivables- Considered Good | - | - | - | - | - | - |
| (ii) Undisputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |
| (iii) Disputed Trade Receivables- Considered Good | - | - | - | - | - | - |
| (iv) Disputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |

Annexure of Trade Receivables as at 31st March, 2024:-

Annexure-3 (ii)

| Particulars | Outstanding for following periods from due date of payment | | | | | Total in ₹ |
|--|--|-----------------|-----------|-----------|-------------------|------------|
| | Less than 6 Months | 6 Months-1 Year | 1-2 Years | 2-3 Years | More than 3 Years | |
| (i) Undisputed Trade Receivables- Considered Good | - | - | - | - | - | - |
| (ii) Undisputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |
| (iii) Disputed Trade Receivables- Considered Good | - | - | - | - | - | - |
| (iv) Disputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |



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Annexure forming part of the Balance Sheet

Annexure-4

| Ratios | Formulas | Ratio (2024-25) | | Ratio (2023-24) | |
|---------------------------------|--|-----------------|--------|-----------------|--------|
| | | Amt. in ₹ | Ratio | Amt. in ₹ | Ratio |
| 1) Current Ratio:- | Current Assets | - | NA | - | NA |
| | Current Liabilities | - | | - | |
| 2) Debt - Equity Ratio:- | Total Debt | 3,600 | (0.02) | 3,600 | (0.02) |
| | Shareholder's Equity | (174,872) | | (146,700) | |
| 3) Return on Equity:- | (Net profit after taxes- Pref. Dividend) | (28,172.00) | 0.18 | (35,900.00) | 0.28 |
| | Average Shareholder's Equity | (160,786.14) | | (128,750.14) | |
| 4) Inventory Turnover Ratio:- | Cost of Goods sold or Sales | - | NA | - | NA |
| | Average Inventory | - | | - | |
| 5) Trade Receivable Ratio:- | Net Credit Sales* | - | NA | - | NA |
| | Average Account Receivables | - | | - | |
| 6) Trade Payable Ratio:- | Net Credit Purchases* | - | NA | - | NA |
| | Average Trade Payables | - | | - | |
| 7) Net Capital Turnover Ratio:- | Net Sales | - | NA | - | NA |
| | Average Working Capital | - | | - | |
| 8) Net Profit Ratio:- | Net Profit | - | NA | - | NA |
| | Net Sales | - | | - | |
| 9) Return on Capital Employed:- | Earning Before Interest and Taxes | (28,172.00) | 0.16 | (35,900.00) | 0.24 |
| | Capital Employed | (174,872.00) | | (146,700.00) | |
| 10) Return on Investment:- | {MV(T1)-MV(T0)-SUM[C(t)]} | - | NA | - | NA |
| | {MV(T0)+Sum[W(t)*C(t)]} | - | | - | |

* Management has considered total purchase and sale while calculating the above mentioned ratios.

