



***RGMG & CO.***

CHARTERED ACCOUNTANTS  
120, Rajendra Bhawan, Rajendra Place,  
New Delhi-110 008 Phone : (91)-(11) 2576 1681  
Email : rajesh@rgmg.org, manoj@rgmg.org

## INDEPENDENT AUDITORS' REPORT

**To The Members  
New Concept Information Systems Private Limited**

### **Report on the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **New Concept Information Systems Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2024 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and profit for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. *Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.* We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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.

#### **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 Annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.



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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance. We have nothing to report in this regard.

#### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting



from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of intern

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

Being a Small Company, the provisions of 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 is not applicable to the Company.

1. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, as applicable.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 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 Crores 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 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:
- i. The Company does not have any pending litigations which would impact its financial position;
  - ii. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate



Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that we have 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 iv(a) and iv(b) contain any material mis-statement.

- v. The company has not declared or paid dividend during the year.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks the Company has used accounting software maintaining its books of account, which have a features of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (Edit Log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

For RGMG & CO.  
Chartered Accountants  
FRN No. 006329N

*M/Gupta*

**Manoj Gupta**  
Partner

Membership No. 096116

Place: New Delhi

Date: 01.09.2025

25096116BMGXUV8335



**New Concept Systems Private Limited**  
**Balance Sheet as at 31st March, 2025**

In Rs.,000)

Particulars	Note No	2025	2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share Capital	2	100.00	100.00
Reserve and surplus	3	70966.23	66971.14
<b>Current liabilities</b>			
Short-term borrowings	4	3842.18	-
Trade payables	5	796.23	981.92
Other current liabilities	6	5619.82	9317.17
<b>TOTAL</b>		<b>81324.47</b>	<b>77370.23</b>
<b>II. ASSETS Non-current assets</b>			
Property, Plant and Equipment	7	1939.87	2408.79
Deferred Tax Assets(Net)	8	314.86	313.70
<b>Current assets</b>			
Current Investments	9	41930.80	8471.42
Trade receivable	10	13138.37	11884.38
Cash and cash equivalents	11	22225.77	53224.26
Short-term loans and advances	12	800.83	842.62
Other current assets	13	973.97	225.07
<b>TOTAL</b>		<b>81324.47</b>	<b>77370.23</b>

The accompanying notes form an integral part of financial statement.

As per our report of even date  
For RGMG & CO.  
Firm Regd No. 06329N  
Chartered Accountants

For and on behalf of the Board

*m/gupta*  
**Manoj Gupta**  
Partner  
M.No. 096116  
New Delhi



*Geetha Ravishankar*  
**Geetha Ravishankar**  
Director  
DIN:00535009

*S. Raghavan*  
**S Raghavan**  
Director  
DIN:00535198

*Uma Seth*  
**Uma Seth**  
Director  
DIN:00535100

**New Concept Information Systems Private Limited**  
**Statement of Profit & Loss for the year ended 31st March 2025**

In Rs.,000)

	Particulars	Note No	2025	2024
	<b>Income:</b>			
I	Revenue from operations	14	44917.73	49078.07
	Other income	15	3596.19	2926.31
	<b>Total Income (I+II)</b>		<b>48513.92</b>	<b>52004.38</b>
	<b>Expenses:</b>			
II	Employee benefits expenses	16	19269.52	18528.08
	Finance costs	17	260.76	155.30
	Depreciation and amortization exp.	18	961.08	648.45
	Other Expenses	19	22633.83	24343.81
	<b>Total expenses</b>		<b>43125.19</b>	<b>43675.64</b>
III	<b>Profit before tax (I-II)</b>		5388.72	8328.73
IV	<b>Tax expenses:</b>			
	Current Tax		1394.79	2041.37
	Deferred Tax		1.16	16.89
V	<b>Profit (Loss) for the period (III-IV)</b>		3995.09	6270.48
VI	<b>Earning per equity share:</b>			
	Basic & Diluted in Rs.		399.51	627.05

The accompanying notes form an integral part of financial statement.

As per our report of even date  
For RGMG & CO.  
Firm Regd No. 06329N  
Chartered Accountants

For and on behalf of the Board

*Manoj Gupta*

**Manoj Gupta**  
Partner  
M.No. 096116  
New Delhi



*Geetha Ravishankar S. Raghavan*

**Geetha Ravishankar**  
Director  
DIN:00535009

**S Raghavan**  
Director  
DIN:00535198

*Uma Seth*

**Uma Seth**  
Director  
DIN:00535100

## **New Concept Information Systems Private Limited**

**Notes forming part of the Financial Statements for the year ended March 31,2025**

### **1 SIGNIFICANT ACCOUNTING POLICIES**

#### **1.1 Corporate Information**

New Concept Information systems Private Limited ("the Company") was incorporated on 26th October, 1993 under the Companies Act ,1956 as a private Limited Company. The Company provides professional services to the social sector. The broad areas in the Social Sector are: Education, Environment, Gender, Governance, Health, Disaster Management, Rights, Nutrition, Poverty, Water & Sanitation.

#### **1.2 Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the generally accepted accounting principals in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, till the standards of accounting or any addendum thereto are prescribed by central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 211(3C) of Companies Act, 1956 (Companies (Accounting Standards) Rules 2006, as amended) and other relevant provisions of the Companies Act, 2013

#### **1.3 Use of Estimates**

The preparation of financial statement requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialised.

This Balance Sheet and Profit & Loss account includes figures pertaining to Head Office and Branches /Places of Businesses.

#### **1.4 Cash and Cash equivalentents**

Cash comprises cash on hand and demand deposits with banks, Cash equivalentents are short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

#### **1.5 Cash Flow Statement**



Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financial activities of the company are segregated based on the available information.

#### **1.6 Property, Plant & Equipment and Intangible Assets**

Property, Plant & Equipment and Intangible Assets are stated at cost, less accumulated depreciation/ amortisation. Costs includes all expenses incurred to bring the assets to its present location and condition.

#### **1.7 Depreciation and Amortisation**

Depreciation on Property, Plant & Equipment and Intangible Assets other than Freehold Land is provided to the extent of depreciation amount on written down value method (WDV) on the basis of useful life in the manner prescribed in Schedule II of the Act.

Depreciation on additions to assets or on sale / discernment of assets, is calculated prorate basis from the month of such addition or up to the month of such sale/discernment, as the case may be.

#### **1.8 Impairment of Assets**

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged in Profit & Loss Account in the year in which an assets is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

#### **1.9 Investments**

Long Term Investment are stated at cost, less provisions for other than temporary diminution in value. Current Investments are carried at lower of cost and fair value.

#### **1.10 Employee Benefits**

- a Retirement benefits in the form of Provident Fund payments is defined contribution scheme and the contribution is charged to the Profit and Loss Account of the year when the contributions are made to the concerned authorities. The company has no further obligations under the plan beyond its periodic contributions.
- b Gratuity liability is a defined benefit obligation and is provided for on the Cash basis in Profit & Loss Account.



### 1.11 Revenue Recognition

- a Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from Services and Sale of Goods is recognised net of rebate and discounts on transfer of significant risks and rewards of ownership to the buyer. Sale of Services and Sale of Goods is recognised net of Service Tax , Sales Tax, Value Added Tax.
- b Income recognition in relation to on-going projects, income/ expenses are accounted for on percentage Completion Method in accordance with the Accounting Standard on the subject issued by the Institute of Chartered Accountants of India.
- c Interest on deployment of surplus fund is recognised using the time proportion method.
- d Dividend income is recognised when the right to receive dividend is established by the reporting date

### 1.12 Foreign Currency Transactions

Purchases and Services revenue are accounted at daily rates. Exchange Fluctuations arising on payment or on realization are dealt with in the Statement of Profit & Loss. Monetary Assets and Monetary Liabilities are restated at the year end closing rate and any difference arising thereof has been dealt with in the statement of Profit & Loss to the extent its pertains to the current year.

### 1.13 Earning Per Share

Basic Earning per Share are calculated by divided the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

### 1.14 Provisions for Current and Deferred Tax



Provisions for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act,1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax assets is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.

MAT Credit is measured at the amounts of Minimum Alternative Tax Payable for the year, which is adjustable against regular Tax payable in subsequent years and is recognized to the extent considered probable of such adjustment.

### 1.15 Contingent Liabilities

A contingent liability is a possible obligation that arises due to past events whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability.

### 1.16 Segment Reporting

The group's operations predominantly relate to provides professional services to the Social Sector, this is the only primary reportable segment.

1.17 The MCA vide Notification dated 24th March, 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosers which are applicable from 1st April,2021. The Company incorporated the changes as per the said amendment in

- (i) The Companies has no transactions with Companies Struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act,1956 during the year
- (ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.
- (iii) The Company do not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami Property.
- (iv) The Company do not have any charge or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (v) The Company have not advanced or loaned or invested funds to any other person(s)



or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:

- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not received any funds 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:
  - (a) 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
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vii) The Company does not have any loans and advances in the nature of loans to promoters, directors, KMP and other related parties.

**1.18 Additional Information:**

		(In Rs.)	
Particulars	31.03.25	31.03.24	
1 Value of Imports on CIF basis	--	--	
2 Expenditure in Foreign Currency			
- Outward Remittance	9,28,907	82,898	
- Travel Expenditure	4,40,000	5,200	
3 Consumption of imported Raw Material components and spare parts	--	--	
4 Earning in foreign Currency	1,35,56,814	48,72,831	
5 Amount remitted in foreign currency towards	--	--	

Dividend



2.23 Key Financial Ratios are as below:

In Rs.,000)

Sr.No	Ratio	Current Year		Previous Year		% Variance
		Numerator	Denominator	Ratio	Numerator	
1	<b>Current Ratio</b>					
	Current Assets					
	Current Liabilities					
	<b>Current Assets</b>					
	Current Investment	41930.80		8471.42		
	Trade receivable	13138.37		11884.38		
	Cash and cash equivalents	22225.77		53224.26		
	Short-term loans and advances	800.83		842.62		
	Other Current Assets	973.97		225.07		
	<b>Total</b>	<b>79069.74</b>		<b>74647.73</b>		
	<b>Current Liabilities</b>					
	Short Term Loans		3842.18		-	
	Trade payables		796.23		981.92	
	Other current liabilities		5619.82		9317.17	
Provision for Taxation		-		-		
<b>Total</b>		<b>6416.06</b>	<b>12.32</b>	<b>10299.09</b>	<b>7.25</b>	<b>70.03</b>
2	<b>Debt-Equity Ratio</b>					
	Total Debts					
	Shareholders Equity					
	<b>Debts</b>					
	Long-term borrowings	-		-		
	Short-term borrowings	3842.18		-		
	<b>Total</b>	<b>3842.18</b>		<b>-</b>		
	<b>Shareholders Equity</b>					
	Share Capital		100.00		100.00	
	Reserve and surplus		70966.23		66971.14	
		<b>71066.23</b>	<b>0.05</b>	<b>67071.14</b>		
3	<b>Debt Service Coverage Ratio</b>					
	Earning available for debts service					
	Debts Service					
	<b>Earning for Debts Services</b>					
	Net Profit before Taxes	5388.72		8328.73		
	Add: Depreciation	961.08		648.45		
	Interest	260.76		155.30		
	<b>Total</b>	<b>6610.56</b>		<b>9132.48</b>		
	<b>Debts Service</b>					
	Interest Payment		260.76		155.30	
Principal =Short Term & Long -term		-		-		
		<b>260.76</b>	<b>25.35</b>	<b>155.30</b>	<b>58.81</b>	<b>-56.89</b>
4	<b>Return on Equity Ratio</b>					
	Net Profit after Taxes					
	Shareholder Equity					
	Net Profit After Tax	3995.09		6270.48		
	3995.09		6270.48			
	Shareholders Equity					



	Share Capital	100.00		100.00		
	Reserve and surplus	70966.23		66971.14		
		<b>71066.23</b>	0.0562	<b>67071.14</b>	0.093	-39.87
5	<b>Inventory Turnover Ratio</b>					
	Cost of Goods Sold/Sales					
	Average Turnover					
	Sales	44917.73		49078.07		
	Total	<b>44917.73</b>		<b>49078.07</b>		
	<b>Average Turnover</b>					
	Opening Stock	-		-		
	Closing Stock	-		-		
	Total	-		-		
	<b>Average Turnover</b>	-	-	-	-	-
6	<b>Trade Receivable Turnover Ratio</b>					
	Net Credit Sales					
	Average Accounts Receivable					
	<b>Net Credit Sales</b>					
	Sales less Sales Return	44917.73		49078.07		
	Total	<b>44917.73</b>		<b>49078.07</b>		
	<b>Average Account Receivable</b>					
	Opening Balance	11884.38		5216.99		
	Closing Balance	13138.37		11884.38		
	Average Account Receivable	<b>12511.37</b>	3.59015	<b>8550.68</b>	5.74	-37.45
7	<b>Trade Payable Turnover Ratio</b>					
	Net Credit Purchases					
	Average Accounts Payable					
	<b>Net Credit Purchases</b>					
	Purchases less Purchases Return	-		-		
	Total	-		-		
	<b>Average Account Payable</b>					
	Opening Balance	-		-		
	Closing Balance	-		-		
	Average Account Payable	-	-	-	-	-
8	<b>Net Capital Turnover Ratio</b>					
	Net Sales					
	Net Working Capital					
	Net Sales	44917.73		49078.07		
	<b>Net Working Capital</b>					
	Current Assets	79069.74		74647.73		
	Less: Current Liabilities	10258.23		10299.09		
		<b>68811.51</b>	0.65276	<b>64348.65</b>	0.76	-14.41
9	<b>Net Profit Ratio</b>					
	Net Profit					
	Sales					



	Net Profit (After Taxes)	3995.09		6270.48	
	Sales	44917.73	0.08894	49078.07	0.128
10	<b>Return on Capital Employed</b>				
	Earning before Interest and Taxes				
	Capital Employed				
	<b>Earning before Interest and Taxes</b>				
	Net Profit	5388.72		8328.73	
	Add: Interest	260.76		155.30	
	<b>Total</b>	<b>5649.48</b>		<b>8484.03</b>	
	<b>Capital Employed</b>				
	(Total Assets -Current Liabilities)				
	Total Assets	81324.47		77370.23	
	Less: Current Liabilities	10258.23		10299.09	
		<b>71066.24</b>	0.0795	<b>67071.14</b>	0.126
11	<b>Return on Investment</b>				
	Profit	-		-	
	Investment	-		-	

**Reason for Variance**

- 1 Current Liabilities decreased as compare to previous year, therefore ratio increased.
- 2 There is no debts in previous year, therefore no comparison made.
- 3 Net Profit Before Tax decreased, therefore ratio decreased.
- 4 Net Profit after Tax decreased, therefore ratio decreased.
- 5 Company is Service Company, therefore this clause not applicable
- 6 Average Account Receivable increased , therefore ratio decreased.
- 7 Company is Service Company, therefore this clause not applicable
- 8 There is no significant change in the key financial ratio (Less than 25%)
- 9 Net Profit after Tax decreased, therefore ratio decreased.
- 10 Earning decreased as compare to previous year, therefore ratio increased.
- 11 There is no earning from Investment



**Notes on Financial Statement for the year ended 31st March, 2025**

In Rs.,000)

	2025	2024
--	------	------

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation

**2. SHARE CAPITAL****Authorized Share Capital :**

10,000 Equity shares of Rs.10/- each	100.00	100.00
(Previous Year 10,000 Equity Shares)		

**Issued, Subscribed and Paid up :**

10,000 Equity Shares of Rs.10/- each fully paid up	100.00	100.00
(Previous Year 10,000 Equity Shares of Rs.10/- each)		

<b>Total</b>	<b>100.00</b>	<b>100.00</b>
--------------	---------------	---------------

**The details of Shareholders holding more than 5% Shares:**

Name of the Shareholders	2025		2024	
	No. of Sha	% held	No. of Share	% held
Geetha Ravishankar	3334	33.34	3334	33.34
Surkhraj Vimal Kaur	3333	33.33	3333	33.33
S Raghavan	3333	33.33	3333	33.33

**Shares held by the Promoters at the end of the year as below:**

Sr.No	Promoters Name	No of Shares	% of total Shares	% change during the year
01.	Geetha Ravishankar	3334	33.34	-
02.	Surkhraj Vimal Kaur	3333	33.33	-
03.	S Raghavan	3333	33.33	-
<b>Total</b>		<b>10000</b>	<b>100.00</b>	<b>-</b>

**The Reconciliation of the numbers of shares outstanding is set out below:**

	2025	2024
Equity Shares at the beginning of the year	10000	10000
Add: Bonus Share Issued during the year	-	-
Equity Shares at the end of the year	10000	10000

**Terms/rights attached to Equity Shares**

The company has only one class of equity shares having a par value of Rs.10 per share. All these shares have same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**3. RESERVES AND SURPLUS****Profit & Loss Account**

As per Last Balance Sheet	66971.14	60613.13
Add: Profit for the year	3995.09	6270.48
Less: Previous Year Adjustment	-	87.53
<b>Total</b>	<b>70966.23</b>	<b>66971.14</b>



**Notes on Financial Statement for the year ended 31st March, 2025**

In Rs.,000)

	2025	2024
--	------	------

**4.SHORT TERM BORROWINGS**

Overdraft against Fixed Deposit-Secured	3842.18	-
<b>Total</b>	<b>3842.18</b>	<b>-</b>

**5.TRADE PAYABLES**

(i)Micro, Small and Medium Enterprises

-Less Than 1 Year	130.74	981.92
-1-2 Years	-	-
-2-3 Years	-	-
- More than 3 Years	-	-
(ii)Others	-	-
-Less Than 1 Year	665.49	-
(iii) Disputed Dues-MSME	-	-
(iii) Disputed Dues-Others	-	-
<b>Total</b>	<b>796.23</b>	<b>981.92</b>

**6.OTHER CURRENT LIABILITIES**

Statutory Dues	963.49	2302.30
Salary Payable	2508.88	2235.62
Other Payables	2147.45	1713.49
Advance from Customers	-	3065.75
<b>Total</b>	<b>5619.82</b>	<b>9317.17</b>



Notes on Financial Statement for the year ended 31st March, 2025

7.PROPERTY, PLANT AND EQUIPMENT

In Rs.,000)

Particulars	Original Cost			Depreciation				Net Book Value		
	As at 01.04.24	Addition	Ded.	As at 31.03.25	As at 01.04.24	For the Year	Ded.	As at 31.03.25	As at 31.03.25	As at 31.03.24
<b>TANGIBLE ASSETS:</b>										
Office Equipment	3789.16	240.95	-	4030.11	2912.43	380.96	-	3293.39	736.72	876.73
Furniture & Fixture	1364.47	-	-	1364.47	944.10	100.98	-	1045.08	319.39	420.36
Computer	6838.16	255.50	-	7093.66	5852.62	467.01	-	6319.63	774.03	985.54
Vehicle	521.07	-	57.03	464.04	467.43	12.13	52.74	426.83	37.21	53.64
<b>Total (A)</b>	<b>12512.85</b>	<b>496.45</b>	<b>57.03</b>	<b>12952.27</b>	<b>10176.58</b>	<b>961.08</b>	<b>52.74</b>	<b>11084.93</b>	<b>1867.34</b>	<b>2336.27</b>
<b>INTANGIBLE ASSETS:</b>										
Computer Software	1597.70	-	-	1597.70	1525.17	-	-	1525.17	72.52	72.52
<b>Total (B)</b>	<b>1597.70</b>			<b>1597.70</b>	<b>1525.17</b>			<b>1525.17</b>	<b>72.52</b>	<b>72.52</b>
<b>Total (A+B)</b>	<b>14110.55</b>	<b>496.45</b>	<b>57.03</b>	<b>14549.97</b>	<b>11701.75</b>	<b>961.08</b>	<b>52.74</b>	<b>12610.10</b>	<b>1939.87</b>	<b>2408.79</b>
<b>Previous Year</b>	<b>13115.32</b>	<b>1539.03</b>	<b>543.80</b>	<b>14110.55</b>	<b>11569.91</b>	<b>648.45</b>	<b>516.61</b>	<b>11701.75</b>	<b>2408.79</b>	<b>1545.41</b>



**Notes on Financial Statement for the year ended 31st March, 2025**

(In Rs.,000)

	2025	2024
<b>8.DEFERRED TAX ASSETS</b>		
Deferred Tax Assets	314.86	313.70
<b>Total</b>	<b>314.86</b>	<b>313.70</b>

**9.INVESTMENTS**

Investment in Mutual Fund /Bonds	41930.80	8471.42
<b>Total</b>	<b>41930.80</b>	<b>8471.42</b>

**10.TRADE RECEIVABLE**

(i)Undisputed Trade Receivable-Considered Good		
-Less Than 6 Months	13138.37	11549.49
-6 Months-1Year	-	334.88
-1 -2 Years	-	-
-2 -3 Years	-	-
-More than 3 Years	-	-
(ii)Undisputed Trade Receivable-Considered Doubtful	-	-
(iii)Disputed Trade Receivable-Considered Good	-	-
(v)Disputed Trade Receivable-Considered Doubtful	-	-
<b>Total</b>	<b>13138.37</b>	<b>11884.38</b>

**11.CASH AND CASH EQUIVALENTS**

Cash on Hand	77.45	32.83
Balance with Bank	656.28	2226.52
Fixed Deposits with banks	21492.03	50964.91
<b>Total</b>	<b>22225.77</b>	<b>53224.26</b>

**12.SHORT TERM LOANS AND ADVANCES**

[Unsecured-Considered Good (Unless Otherwise Stated)]		
Security Deposits	236.00	246.00
Prepaid Expenses	532.40	447.65
Others	32.43	148.97
<b>Total</b>	<b>800.83</b>	<b>842.62</b>

**13.OTHER ASSETS**

Unsecured-Considered Good (Unless Otherwise Stated)		
GST Input Credit	49.80	109.75
Advance Tax & TDS (Net of Tax)	808.86	115.31
Income Tax Refund	115.31	.00
<b>Total</b>	<b>973.97</b>	<b>225.07</b>



**Notes on Financial Statement for the year ended 31st March, 2025**

(In Rs.,000)

	<b>2025</b>	<b>2024</b>
<b>14. REVENUE FROM OPERATIONS</b>		
Professional Fee	44917.73	49078.07
<b>Total</b>	<b>44917.73</b>	<b>49078.07</b>
<b>15. OTHER INCOME</b>		
Interest-Bank	1763.03	2773.27
Interest-Bonds	1814.21	-
Exchange Fluctuation	9.74	30.22
Profit on Sale of Fixed Assets	9.21	122.81
<b>Total</b>	<b>3596.19</b>	<b>2926.31</b>
<b>16. EMPLOYEE BENEFIT EXPENSES</b>		
Salaries and Wages	17466.18	16466.41
Contribution to Provident & other funds	547.77	574.35
Gratuity Contribution	500.06	800.00
Staff Welfare Expenses	755.52	687.32
<b>Total</b>	<b>19269.52</b>	<b>18528.08</b>
<b>17. FINANCE COST</b>		
Interest & Bank Charges	260.76	155.30
<b>Total</b>	<b>260.76</b>	<b>155.30</b>
<b>18. DEPRECIATION AND AMORTISATION EXPENSES</b>		
Depreciation and Amortisation	961.08	722.60
<b>Total</b>	<b>961.08</b>	<b>722.60</b>
<b>19. OTHER EXPENSE</b>		
Rent	687.60	747.60
Professional Fees	13583.85	17483.20
Conveyance Expenses	939.20	824.13
Travelling Expenses	3116.45	1623.98
Power & Fuel	526.19	490.53
Hiring Charges	690.32	396.49
Communication Cost	637.08	545.57
Repair & Maintenance Expenses	1147.34	1328.72
Printing & Stationery Expenses	998.33	687.89
Freight	109.64	95.10
Insurance Expenses	25.52	25.15
Rate & Taxes	1.37	2.68
Bad Debts	149.92	64.63
GST Expenses	21.03	10.64
Professional Tax Paid	-	17.50
<b>Total</b>	<b>22633.83</b>	<b>24343.81</b>

