

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**

Balance Sheet as on 31<sup>st</sup> March, 2025

| Particulars |   | Nota No. | As at 31st March, 2025 | As at 31st March, 2024 |
|-------------|---|----------|------------------------|------------------------|
| <b>A</b>    | <b>EQUITY AND LIABILITIES</b>                       |          |                        |                        |
|             | <b>1. Shareholders' Funds</b>                       |          |                        |                        |
|             | (a) Share Capital                                   | 3        | 1,00,000               | 1,00,000               |
|             | (b) Reserves and Surplus                            | 4        | 77,298                 | 14,240                 |
|             | (c) Money received against share warrants           | 29       | -                      | -                      |
|             | <b>2. Share application money pending allotment</b> | 29       | -                      | -                      |
|             | <b>3. Non-current liabilities</b>                   |          |                        |                        |
|             | (a) Long-term borrowings                            | 5        | -                      | 11,94,354              |
|             | (b) Deferred Tax Liabilities (Net)                  | 30.10    | -                      | -                      |
|             | (c) Other long-term liabilities                     | 6        | -                      | -                      |
|             | (d) Long-term provisions                            | 7        | -                      | -                      |
|             | <b>4. Current liabilities</b>                       |          |                        |                        |
|             | (a) Short-term borrowings                           | 8        | -                      | -                      |
|             | (b) Trade payables                                  | 9        | 26,16,803              | 8,58,109               |
|             | (c) Other current liabilities                       | 10       | 86,743                 | 46,553                 |
|             | (d) Short-term provisions                           | 11       | 10,05,796              | 8,16,133               |
|             | <b>TOTAL</b>  |          | <b>38,86,641</b>       | <b>30,29,389</b>       |
| <b>B</b>    | <b>ASSETS</b>                                       |          |                        |                        |
|             | <b>1. Non-current assets</b>                        |          |                        |                        |
|             | (a) Fixed assets                                    |          |                        |                        |
|             | (i) Tangible assets                                 | 12.a     | 11,24,523              | 1,51,322               |
|             | (ii) Intangible assets                              | 12.b     | -                      | -                      |
|             | (iii) Capital work-in-progress                      |          | -                      | -                      |
|             | (iv) Intangible Assets under Development            |          | -                      | -                      |
|             | (v) Fixed assets held for sale                      |          | -                      | -                      |
|             | (b) Non-current investments                         | 13       | -                      | -                      |
|             | (c) Deferred tax assets (net)                       | 30.10    | 38,489                 | 753                    |
|             | (d) Long-term loans and advances                    | 14       | -                      | -                      |
|             | (e) Other non-current assets                        | 15       | -                      | -                      |
|             | <b>2. Current assets</b>                            |          |                        |                        |
|             | (a) Current investments                             | 16       | -                      | -                      |
|             | (b) Inventories                                     | 17       | -                      | -                      |
|             | (c) Trade receivables                               | 18       | 14,87,899              | 13,79,426              |
|             | (d) Cash and Cash equivalents                       | 19       | 10,29,776              | 13,00,759              |
|             | (e) Short-term loans and advances                   | 20       | 2,05,954               | 1,97,129               |
|             | (f) Other current assets                            | 21       | -                      | -                      |
|             | <b>TOTAL</b>  |          | <b>38,86,641</b>       | <b>30,29,389</b>       |

See accompanying notes forming part of the financial statements

Compiled on the basis of data produced before us.

For Dinesh K. Yadav & Associates

Chartered Accountants

(FRN-011308C)



CA. SUDHA AGRAHARI  
(Partner)  
(M.No.- 449222)  
Place: Lucknow  
Date: 27/09/2025

For and on behalf of the Board of Directors

*[Signature]*  
Director  
Sangeeta

*[Signature]*  
Director  
Ram Prakash

**Bundelkhand Pest Management Service Pvt. Ltd.**

**Bundelkhand Pest Management Service Pvt. Ltd.**

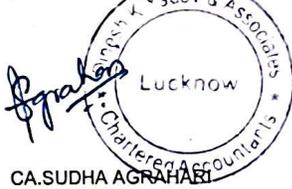
Director

Director

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
Statement of Profit and Loss for the year ended 31<sup>st</sup> March, 2025

| Particulars  |   | Note No. | As at 31st March, 2025 | As at 31st March, 2024 |
|--|---|----------|------------------------|------------------------|
| 9  | Revenue from operations (gross)   | 22       | 1,31,06,038            | 1,00,49,743            |
| II   | Other income  | 23       | 6,724                  | -                      |
| III  | <b>Total revenue (I+II)</b>   |          | <b>1,31,12,762</b>     | <b>1,00,49,743</b>     |
| IV   | <b>Expenses</b>   |          |                        |                        |
|  | (a) Cost of materials consumed  | 24.a     | 72,15,252              | 60,73,777              |
|  | (b) Purchases of Stock in Trade   | 24.b     | -                      | -                      |
|  | (c) Changes in Inventories of finished goods, Work-in-progress and Stock-in-Trade | 24.c     | -                      | -                      |
|  | (d) Employee Benefits Expense   | 25       | 33,30,219              | 26,57,926              |
|  | (e) Depreciation & Amortisation Expense   | 12.a     | 3,49,232               | 28,998                 |
|  | (f) Other expenses  | 26       | 21,18,081              | 12,75,555              |
|  | <b>Total Expenses (IV.a to IV.f)</b>  |          | <b>1,30,12,784</b>     | <b>1,00,36,256</b>     |
| V  | <b>Profit / (Loss) before exceptional and</b>                                     |          | <b>99,977</b>          | <b>13,487</b>          |
| VI   | Exceptional items   | 27       | -                      | -                      |
| VII  | <b>Profit before extraordinary items and tax (5 ± 6)</b>                          |          | <b>99,977</b>          | <b>13,487</b>          |
| VIII   | Extraordinary Items   | 28       | -                      | -                      |
| IX   | <b>Profit before tax (VII ± VIII)</b>   |          | <b>99,977</b>          | <b>13,487</b>          |
| X  | <b>Tax expense:</b>   |          |                        |                        |
|  | (a) Income tax expense for current year   |          | 69,663                 | -                      |
|  | (b) Current tax expenses for prior year   |          | 4,992                  | -                      |
|  | (b) Deferred tax expense (savings)  | 30.10    | -37,736                | -753                   |
| XI   | <b>Profit / (Loss) for the period from continuing operations (IX ± X)</b>         |          | <b>63,058</b>          | <b>14,240</b>          |
| XII  | Profit / (Loss) from discontinuing operations                                     |          | -                      | -                      |
| XIII   | (Less): Tax expense of discontinuing operations                                   |          | -                      | -                      |
| XIV  | <b>Profit / (Loss) from discontinuing operations (XII ± XIII)</b>                 |          | <b>-</b>               | <b>-</b>               |
| XV   | <b>Profit / (Loss) for the period (XI ± XIV)</b>                                  |          | <b>63,058</b>          | <b>14,240</b>          |
|  | <b>Earning per Share</b>  |          |                        |                        |
|  | (1) Basic   |          | 6.31                   | 1.42                   |
|  | (2) Diluted   |          | 6.31                   | 1.42                   |
| <b>See accompanying notes forming part of the financial statements</b> |   |          |                        |                        |

For Dinesh K. Yadav & Associates  
Chartered Accountants  
(FRN-011308C)



CA.SUDHA AGRAHARI  
(Partner)  
(M.No.- 449222)  
Place:Lucknow  
Date:27/09/2025

For and on behalf of the Board of Directors

*Sangeeta*  
Bundelkhand Pest Management  
Service Pvt. Ltd.  
Director  
Sangeeta

*Ram Prakash*  
Bundelkhand Pest Management  
Service Pvt. Ltd.  
Director  
Ram Prakash

Director

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**

Notes forming part of Financial Statement for the year ended 31<sup>st</sup> March 2025

| Particulars   | Note No. | As at 31st March, 2025 | As at 31st March, 2024 |
|---|----------|------------------------|------------------------|
| <b>15.i Earnings per share of Rs. 100.00/- each:</b>                                  |          |                        |                        |
| (a) Basic   |          |                        |                        |
| (i) Continuing operations   | 30.9.a   | 6.31                   | 1.42                   |
| (ii) Total operations   | 30.9.b   | 6.31                   | 1.42                   |
| (b) Diluted   |          |                        |                        |
| (i) Continuing operations   | 30.9.e   | 6.31                   | 1.42                   |
| (ii) Total operations   | 30.9.f   | 6.31                   | 1.42                   |
| <b>15.ii Earnings per share (excluding extraordinary items) of Rs. 100.00/- each:</b> |          |                        |                        |
| (a) Basic   |          |                        |                        |
| (i) Continuing operations   | 30.9.c   | 6.31                   | 1.42                   |
| (ii) Total operations   | 30.9.d   | 6.31                   | 1.42                   |
| (b) Diluted   |          |                        |                        |
| (i) Continuing operations   | 30.9.g   | 6.31                   | 1.42                   |
| (ii) Total operations   | 30.9.h   | 6.31                   | 1.42                   |

See accompanying notes forming part of the financial statements

For Dinesh K. Yadav & Associates  
Chartered Accountants  
(FRN-011308C)



CA. SUDHA AGRAHARI  
(Partner)  
(M.No.- 449222)  
Place: Lucknow

For and on behalf of the Board of Directors

24/03/25  
Bundelkhand Pest Management  
Service Pvt. Ltd.

Director

Bundelkhand Pest Management  
Service Pvt. Ltd.

Director

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**

**Cash Flow Statement for the year ended 31<sup>st</sup> March, 2025**

| Particulars  |            |                   |                  |
|--|------------|-------------------|------------------|
| <b>A. Cash flow from operating activities</b>                          |            |                   |                  |
| Net Profit / (Loss) before extraordinary items and Tax                 |            |                   |                  |
| <i>Adjustments for:</i>  |            |                   |                  |
| Depreciation and Amortisation  | 3,49,232   |                   | 28,998           |
| Finance costs (Interests Payment)                                      | 3,242      |                   | 886              |
| Interest Income  | -6,724     |                   | -                |
| Adjustment of Provision & Reserves etc.                                | -          |                   | -                |
| Deferred Tax Expense / Savings   | -          |                   | -                |
| <b>Operating profit / (loss) before Working Capital Changes</b>        |            | <b>4,45,728</b>   | <b>43,371</b>    |
| <i>Changes in working capital:</i>                                     |            |                   |                  |
| <i>Adjustments for (increase) / decrease in operating assets:</i>      |            |                   |                  |
| Inventories  | -          | <b>-1,17,298</b>  | -                |
| Trade Receivables  | -1,08,473  |                   |                  |
| Short-term Loans & Advances  | -8,825     |                   |                  |
| Long-term Loans & Advances   |            |                   | -                |
| Other Current Assets   |            |                   | -                |
| <i>Adjustments for increase / (decrease) in operating liabilities:</i> |            |                   |                  |
| Trade Payables   | 17,58,694  | <b>19,88,548</b>  | -                |
| Other current Liabilities  | 40,190     |                   |                  |
| Short-term Provisions  | 1,89,663   |                   |                  |
| <i>Cash flow from extraordinary items</i>                              | Nil        |                   | Nil              |
| <b>Cash generated from operations</b>                                  |            | <b>23,16,978</b>  | <b>43,371</b>    |
| Adjustment for Income tax (paid) / refunds                             |            | -69,663           | -                |
| Adjustment for Income tax (paid) / refunds for prior years             |            | -4,992            | -                |
| <b>Net cash flow from / (used in) operating activities (A)</b>         |            | <b>22,42,323</b>  | <b>43,371</b>    |
| <b>B. Cash flow from investing activities</b>                          |            |                   |                  |
| Capital expenditure on fixed assets, including capital advances        | -13,22,433 |                   | -0               |
| Capital receipts on sale of fixed assets, including capital advances   | -          |                   | -                |
| Interest Received  | 6,724      |                   | -                |
| <i>Cash flow from extraordinary items</i>                              | Nil        | -                 | Nil              |
| <b>Net cash flow from / (used in) investing activities (B)</b>         |            | <b>-13,15,709</b> | <b>-0</b>        |
| <b>C. Cash Flow from Financing Activities</b>                          |            |                   |                  |
| Proceeds from Issue of Equity Shares                                   | -          |                   | -                |
| Proceeds (Repayment) from Long-term Borrowings                         | -          |                   | -                |
| Net increase / (decrease) in Working Capital Borrowings                | -11,94,354 |                   | -                |
| Proceeds from other Short-term Borrowings                              | -          |                   | -                |
| Finance cost (Payment of Interest)                                     | -3,242     |                   | -                |
| <i>Cash flow from extraordinary items</i>                              | Nil        |                   | Nil              |
| <b>Net Cash Flow from / (used in) Financing Activities (C)</b>         |            | <b>-11,97,596</b> | <b>-</b>         |
| <b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>               |            | <b>-2,70,982</b>  | <b>43,370</b>    |
| Cash and cash equivalents at the beginning of the year                 |            | -                 |                  |
| <b>Cash and cash equivalents at the end of the year *</b>              |            | <b>-2,70,982</b>  | <b>13,00,759</b> |
| (a) Cash on hand   | 22,683     |                   |                  |
| (b) Cheques, drafts on hand  | -          |                   | -                |
| (c) Balances with banks  | 10,07,093  |                   |                  |
| (d) Other (Marketable Securities, etc)                                 | -          |                   | -                |
| See accompanying notes forming part of the financial statements        |            | 13,00,758         | 12,57,389        |
| Compiled on the basis of data produced before us.                      |            |                   |                  |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 3 Share capital (contd.)**

**(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of 31st March 2025**

**Equity shares with voting rights**

| Particulars                     | Opening Balance | Issued in Cash | Bonus Issue | ESOP | Conversion | Buy back | Closing Balance |
|---------------------------------|-----------------|----------------|-------------|------|------------|----------|-----------------|
| Year ended 31 March, 2025       |                 |                |             |      |            |          |                 |
| - Number of shares of ₹ 10 each | -               | 10,000         | -           | -    | -          | -        | 10,000          |
| - Amount (₹)                    | -               | 1,00,000       | -           | -    | -          | -        | 1,00,000        |

(ii) There is no specific attached rights, preferences and restrictions, with respect to any class of shares (each class of equity and each class of preference shares) including restrictions on the distribution of dividends and the repayment of capital.

(iii) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates: **Not Applicable**

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

| Class of shares / Name of shareholder   | As at 31st March, 2025 |                | As at 31st March, 2024 |                |
|---|------------------------|----------------|------------------------|----------------|
|   | Number of Shares held  | % holding      | Number of shares held  | % holding      |
| <b>Equity Shares with Voting Rights</b> |                        |                |                        |                |
| Sangeeta                                | 9,500                  | 95.00%         | 9,500                  | 95.00%         |
| Ram Prakash                             | 500                    | 5.00%          | 500                    | 5.00%          |
|   |                        |                |                        | 0.00%          |
| <b>TOTAL</b>                            | <b>10,000</b>          | <b>100.00%</b> | <b>10,000</b>          | <b>100.00%</b> |

(v) There is no share which has been kept reserved for issue under option and commitments / contracts for the sale of shares / disinvestments, including terms and amount.

Detail of Allotment of Equity Shares by way of issue of Bonus Shares, immediately proceeding the date on which the Balance Sheet is being prepared.

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**

**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 3 Share Capital**

| Particulars  | As at 31st March, 2025 |                 | As at 31st March, 2024 |                 |
|--|------------------------|-----------------|------------------------|-----------------|
|  | Number of shares       | ₹               | Number of shares       | ₹               |
| <b>(a) Authorised</b>                              |                        |                 |                        |                 |
| Equity shares of Rs.10.00 each with voting rights  | 10,000                 | 1,00,000        | 10,000                 | 1,00,000        |
| Equity shares with differential voting rights      | Nil                    | -               | Nil                    | -               |
| Preference Shares                                  | Nil                    | -               | Nil                    | -               |
|  |                        | <b>1,00,000</b> |                        | <b>1,00,000</b> |
| <b>(b) Issued</b>                                  |                        |                 |                        |                 |
| Equity shares of Rs.10.00 each with voting rights  | 10,000                 | 1,00,000        | 10,000                 | 1,00,000        |
| <b>(c) Subscribed and fully paid up</b>            |                        |                 |                        |                 |
| Equity shares of Rs.10.00 each with voting rights  | 10,000                 | 1,00,000        | 10,000                 | 1,00,000        |
| <b>(d) Subscribed but not fully paid up</b>        |                        |                 |                        |                 |
| Equity shares of Rs.100.00 each with voting rights | Nil                    | -               | Nil                    | -               |
| <b>Total (c+d)</b>                                 |                        | <b>1,00,000</b> |                        | <b>1,00,000</b> |

**Note 4 Reserves and surplus**

| Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|--|------------------------|------------------------|
| (a) Capital reserve                                | -                      | -                      |
| (b) Capital redemption reserve                     | -                      | -                      |
| (c) Securities premium account                     | -                      | -                      |
| (d) Debenture redemption reserve                   | -                      | -                      |
| (e) Revaluation reserve                            | -                      | -                      |
| (f) Share options outstanding account              | -                      | -                      |
| (g) General reserve                                | -                      | -                      |
| (h) Foreign currency translation reserve           | -                      | -                      |
| (i) Hedging reserve                                | -                      | -                      |
| (j) Other reserves (specify)                       | -                      | -                      |
| (k) Surplus of Profit and Loss (Retained Earnings) |                        |                        |
| Opening balance                                    | 14,240                 | -                      |
| Less: Issue of Share Capital                       | -                      | -                      |
| Less: Adjustment of Depreciation for previous year | -                      | -                      |
| Add (Less) : Adjustments for PY                    | -                      | -                      |
| Add: Profit / (Loss) for the year                  | 63,058                 | 14,240.00              |
| <b>Total</b>                                       | <b>77,298</b>          | <b>14,240</b>          |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**

Notes forming part of Financial Statement for the year ended 31st March 2025

(Partner )

**Note 5 Long- term Borrowings**

| Particulars   | As at 31st March, 2025 | As at 31st March, 2024 |
|---|------------------------|------------------------|
| (a) Bonds / debentures                              | Nil                    | Nil                    |
| (b) Loans Repayable on Demand                       |                        |                        |
| <u>From banks</u>                                   |                        |                        |
| <u>Secured</u>                                      |                        |                        |
| <u>Unsecured</u>                                    | Nil                    | Nil                    |
| <u>From other parties</u>                           | -                      | -                      |
|   | -                      | 11,94,354              |
|   | -                      |                        |
| (c) Deferred payment liabilities                    | -                      | Nil                    |
| (d) Deposits  | -                      | Nil                    |
| (e) Loans and advances from related parties         |                        |                        |
| <u>Secured</u>                                      | -                      | Nil                    |
| <u>Unsecured</u>                                    | -                      | -                      |
| (f) Long-term maturity of finance lease obligations | Nil                    | Nil                    |
| (g) Other loans and advances (specify nature)       | Nil                    | Nil                    |
|   |                        |                        |
| <b>Total</b>  | <b>-</b>               | <b>11,94,354</b>       |

**Note 6 Other long-term liabilities**

| Particulars         | As at 31st March, 2025 | As at 31st March, 2024 |
|---------------------|------------------------|------------------------|
| (a) Trade Payables: | Nil                    | Nil                    |
| (b) Others:         | Nil                    | Nil                    |
|                     |                        |                        |
| <b>Total</b>        | <b>-</b>               | <b>-</b>               |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 7 Long-term provisions**

| Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|--|------------------------|------------------------|
| (a) Provision for employee benefits:                 |                        |                        |
| (i) Provision for compensated absences               | Nil                    | Nil                    |
| (ii) Provision for gratuity                          | Nil                    | Nil                    |
| (iii) Provision for post-employment medical benefits | Nil                    | Nil                    |
| (iv) Provision for other defined benefit plans       | Nil                    | Nil                    |
| (v) Provision for other employee benefits            | Nil                    | Nil                    |
| (b) Provision - Others:                              | Nil                    | Nil                    |
| <b>Total</b>   | -                      | -                      |

**Note 8 Short-term borrowings**

| Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|--|------------------------|------------------------|
| (a) Loans repayable on demand                          |                        |                        |
| <u>From banks</u>                                      |                        |                        |
| Secured  | Nil                    | Nil                    |
| Unsecured  | Nil                    | Nil                    |
| <u>From other parties</u>                              |                        |                        |
| Secured  | Nil                    | Nil                    |
| Unsecured  | -                      | -                      |
| (b) Loans and advances from related parties            |                        |                        |
| Secured  | Nil                    | Nil                    |
| Unsecured  | -                      | -                      |
| (c) Deposits   |                        |                        |
| Secured  | Nil                    | Nil                    |
| Unsecured  | Nil                    | Nil                    |
| (d) Other loans and advances (Advances from Customers) |                        |                        |
| Secured  | Nil                    | Nil                    |
| Unsecured  | -                      | -                      |
| <b>Total</b>   | -                      | -                      |

(i) Details of securities for the secured short-term borrowings:

| Particulars                                     | As at 31st March, 2025 |                | As at 31st March, 2024 |                |
|---|------------------------|----------------|------------------------|----------------|
|   | Nature of security     | Amount of Loan | Nature of security     | Amount of Loan |
| <b>Loans repayable on demand</b>                |                        |                |                        |                |
| <u>From banks:</u>                              | None                   | Nil            | None                   | Nil            |
| <u>From other parties:</u>                      | None                   | Nil            | None                   | Nil            |
| <b>Loans and advances from related parties:</b> | None                   | Nil            | None                   | Nil            |
| <b>Deposits:</b>                                | None                   | Nil            | None                   | Nil            |
| <b>Other loans and advances:</b>                | None                   | Nil            | None                   | Nil            |
| <b>Total</b>                                    |                        | -              |                        | -              |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 8 Short-term borrowings (contd...)**

(ii) Details of short-term borrowings guaranteed by the directors or others:

| Particulars                                  | As at 31st March, 2025 |                     | As at 31st March, 2024 |                     |
|--|------------------------|---------------------|------------------------|---------------------|
|  | Nature of Guarantee    | Amount of Borrowing | Nature of Guarantee    | Amount of Borrowing |
| Loans repayable on demand from banks         | None                   | Nil                 | None                   | Nil                 |
| Loans repayable on demand from other parties | None                   | Nil                 | None                   | Nil                 |
| Loans and advances from related parties      | None                   | Nil                 | None                   | Nil                 |
| Deposits                                     | None                   | Nil                 | None                   | Nil                 |
| Other loans and advances                     | None                   | Nil                 | None                   | Nil                 |
| <b>Total</b>                                 |                        | -                   |                        | -                   |

(iii) The Company has defaulted in repayment of loans and interest in respect of the following:

| Particulars                                  | As at 31st March, 2025 |                     | As at 31st March, 2024 |                     |
|--|------------------------|---------------------|------------------------|---------------------|
|  | Period of Default      | Amount of Borrowing | Period of Default      | Amount of Borrowing |
| Loans repayable on demand from banks         |                        |                     |                        |                     |
| Principal                                    | None                   | NA                  | None                   | NA                  |
| Interest                                     | None                   | NA                  | None                   | NA                  |
| Loans repayable on demand from other parties | None                   | NA                  | None                   | NA                  |
| Loans and advances from related parties      | None                   | NA                  | None                   | NA                  |
| Deposits                                     | None                   | NA                  | None                   | NA                  |
| Other loans and advances                     | None                   | NA                  | None                   | NA                  |
| <b>Total</b>                                 |                        |                     |                        |                     |

**Note 9 Trade payables**

| Particulars            | As at 31st March, 2025 | As at 31st March, 2024 |
|------------------------|------------------------|------------------------|
| Trade Payables:        |                        |                        |
| On Acceptances         | 26,16,803              | 8,58,109               |
| Other than Acceptances |                        |                        |
| <b>Total</b>           | <b>26,16,803.49</b>    | <b>8,58,109.00</b>     |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 10 Other current liabilities**

| <b>Particulars</b>                                  | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|---|-------------------------------|-------------------------------|
| (a) Current maturities of long-term debt            | -                             | -                             |
| (b) Current maturities of finance lease obligations | -                             | -                             |
| (c) Interest accrued but not due on borrowings      | -                             | -                             |
| (d) Interest accrued and due on borrowings          | -                             | -                             |
| (e) Advances received from Customers                | -                             | -                             |
| (f) Other Payables                                  |                               |                               |
| (1) Statutory Remittances (VAT, ST, ESI, etc.)      | 86,743                        | 46,553                        |
| (2) Non- statutory remittances                      | -                             | -                             |
| (3) TCS payable                                     | -                             | -                             |
| (4)TDS payable                                      | -                             | -                             |
| <b>Total</b>  | <b>86,743.49</b>              | <b>46,553.00</b>              |

**Note 11 Short-term provisions**

| <b>Particulars</b>                      | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|---|-------------------------------|-------------------------------|
| (a) Provision for employee benefits     | 9,24,133                      | 8,04,133                      |
| (b) Provision for Tax                   | 69,663                        |                               |
| (c) Provision - Others:                 |                               |                               |
| (i) Provision for Auditors Remuneration | 12,000                        | 12,000                        |
| (ii) Rent payable                       | -                             | -                             |
| <b>Total</b>                            | <b>10,05,796.00</b>           | <b>8,16,133.00</b>            |

**Note 14 Long-term loans and advances**

| <b>Particulars</b>                  | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|-------------------------------------|-------------------------------|-------------------------------|
| (a) Capital Advances                |                               |                               |
| (b) Security deposits               |                               |                               |
| Security Deposit Electricity Deppt. | -                             | -                             |
| <b>Total</b>                        | <b>-</b>                      | <b>-</b>                      |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 15 Other non-current assets**

| <b>Particulars</b>                              | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|---|-------------------------------|-------------------------------|
| (a) Long-term trade receivables                 | -                             | -                             |
| (b) Unamortised expenses (Preliminary Expenses) | -                             | -                             |
| Opening Balance                                 | -                             | -                             |
| (Less): Amortized during the Year               | -                             | -                             |
| (c) Interest Accruals                           | -                             | -                             |
| (d) Others                                      | -                             | -                             |
| <b>Total</b>                                    | <b>-</b>                      | <b>-</b>                      |

**Note 17 Inventories**

(At lower of cost and net realisable value)

| <b>Particulars</b> | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|--------------------|-------------------------------|-------------------------------|
| 0                  | -                             | -                             |
| <b>Total</b>       | <b>-</b>                      | <b>-</b>                      |

**Note 18 Trade Receivables**

| <b>Particulars</b>   | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|--|-------------------------------|-------------------------------|
| <b>Trade receivable outstanding for period not older than 6 months</b> |                               |                               |
| Secured, considered good   | 14,87,899                     | 13,79,426                     |
| Unsecured, considered good   | -                             | -                             |
| Doubtful   | -                             | -                             |
| <b>Trade receivable outstanding for period older than 6 months</b>     |                               |                               |
| Secured, considered good   | -                             | -                             |
| Unsecured, considered good   | -                             | -                             |
| Doubtful   | -                             | -                             |
| <b>Total</b>   | <b>14,87,899.31</b>           | <b>13,79,426.00</b>           |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 19 Cash and Cash equivalents**

| <b>Particulars</b>                            | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|---|-------------------------------|-------------------------------|
| (a) Cash on hand                              | 22,683                        | 24,542                        |
| (b) Cheques, drafts on hand                   | -                             | -                             |
| (c) Balances with banks                       |                               |                               |
| (i) In current / CC / Saving Accounts with :- |                               |                               |
| ICICI BANK A/C NO-740505000463                | 10,07,093                     | 12,76,217                     |
| <b>Total</b>                                  | <b>10,29,775.94</b>           | <b>13,00,759.00</b>           |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 20 Short-term loans and advances**

| <b>Particulars</b>                                    | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|---|-------------------------------|-------------------------------|
| <b>(a) Loans and advances with related parties</b>    |                               |                               |
| <b>(b) Security deposits</b>                          | -                             |                               |
| <b>(c) Loans and advances</b>                         |                               |                               |
| Advance Salary to Staff                               | -                             |                               |
| Others  | -                             | -                             |
| <b>(d) Prepaid Expense-Unsecured, considered good</b> | -                             |                               |
| <b>(e) Balances with government authorities</b>       |                               |                               |
| Balance With Revenue Authority                        | 2,05,954                      | 1,97,129                      |
|   | <b>2,05,954</b>               | <b>1,97,129</b>               |
| GST Input   | -                             |                               |
| <b>(f) Inter-corporate deposits</b>                   | -                             | Nil                           |
| <b>(g) Others</b>                                     |                               |                               |
| Unsecured, considered good                            |                               |                               |
|   | -                             | -                             |
| <b>Total</b>  | <b>2,05,953.72</b>            | <b>1,97,129.00</b>            |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 21 Other current assets**

| Particulars                      | As at 31st March, 2025 | As at 31st March, 2024 |
|----------------------------------|------------------------|------------------------|
| (a) Unbilled revenue             | -                      | -                      |
| (b) Unamortised expenses         |                        |                        |
| (c) Accruals                     |                        |                        |
| (i) Interest accrued on deposits | -                      |                        |
| (d) Others                       |                        |                        |
| Pay-out Commission Receivable    | -                      |                        |
| <b>Total</b>                     | <b>-</b>               | <b>-</b>               |

**Note 22 Revenue from operations**

| Particulars            | As at 31st March, 2025 | As at 31st March, 2024 |
|------------------------|------------------------|------------------------|
| a) Supply of Services: |                        |                        |
| <u>Service</u>         |                        |                        |
| Supply of Services     | 1,31,06,038            | 1,00,49,743            |
|                        | -                      | -                      |
| <b>Total</b>           | <b>1,31,06,038</b>     | <b>1,00,49,743</b>     |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 23 Other income**

| Particulars            | As at 31st March, 2025 | As at 31st March, 2024 |
|------------------------|------------------------|------------------------|
| <b>Interest income</b> |                        |                        |
| Interest on refund     | 6,724                  | -                      |
| <b>Total</b>           | <b>6,724.00</b>        | <b>-</b>               |

**Note 24.a Cost of materials consumed**

| Particulars                    | As at 31st March, 2025 | As at 31st March, 2024 |
|--------------------------------|------------------------|------------------------|
| Opening stock                  | Nil                    | Nil                    |
| Add: Purchases                 | 72,15,252              | 60,73,777              |
|                                | 72,15,252              | 60,73,777              |
| Less: Closing stock            | Nil                    | Nil                    |
| <b>Total Material consumed</b> | <b>72,15,252.25</b>    | <b>60,73,777.26</b>    |

**Note 24.b Purchase of traded goods**

| Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|--------------|------------------------|------------------------|
|              | -                      | -                      |
| <b>Total</b> | <b>-</b>               | <b>-</b>               |

**Note 24.c Changes in Inventories**

| Particulars                                      | As at 31st March, 2025 | As at 31st March, 2024 |
|--|------------------------|------------------------|
| <b>Inventories at the end of the year:</b>       |                        |                        |
| <i>As per Note -17</i>                           | -                      | -                      |
| <b>Inventories at the beginning of the year:</b> | -                      | -                      |
| <b>Net Increase / (Decrease) in Inventory</b>    | <b>-</b>               | <b>-</b>               |

**Note 25 Employee Benefits Expense**

| Particulars            | As at 31st March, 2025 | As at 31st March, 2024 |
|------------------------|------------------------|------------------------|
| Salaries and Wages     | 31,65,994              | 26,33,289              |
| Staff Welfare Expenses | 1,64,225               | 24,637                 |
| <b>Total</b>           | <b>33,30,219</b>       | <b>26,57,926</b>       |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 26 Other expenses**

| Particulars                               | As at 31st March, 2025 | As at 31st March, 2024 |
|---|------------------------|------------------------|
| Legal Expenses                            | 35,775                 | 47,566                 |
| Electricity Expenses                      | 34,646                 | 13,546                 |
| Conveyance Expenses                       | 3,36,395               | 1,45,247               |
| Festival Expenses                         | 27,852                 | 10,100                 |
| Office Expenses                           | 45,870                 | 64,117                 |
| Freight Expenses                          | 1,18,541               | 5,025                  |
| Bank Charges                              | 3,242                  | 886                    |
| Telephone Expenses                        | 19,586                 | 5,676                  |
| Power & Fuel                              | 6,88,556               | 2,29,818               |
| Sand Expenses                             | 4,400                  |                        |
| Printing & Stationary                     | 5,270                  | 3,505                  |
| Professional Charges                      | 22,800                 | 36,168                 |
| Remuneration to Auditors [Ref: Note 26.a] | 12,000                 | 12,000                 |
| Rent Expenses                             | 3,75,961               | 1,16,463               |
| Repair & Maintenance                      | 1,99,175               | 5,58,068               |
| Insurance Expenses                        | 38,102                 | 19,122                 |
| Misc Expenses                             | 852                    | 8,249                  |
| Travelling Expenses                       | 1,01,075               |                        |
| Website Expenses                          | 8,514                  |                        |
| RTO Expenses                              | 18,874                 |                        |
| Medical Expenses                          | 16,794                 |                        |
| Bad Debts                                 | 3,800                  |                        |
|   | <b>21,18,081</b>       | <b>12,75,556</b>       |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 26.a Remuneration to Auditors**

| Particulars   | As at 31st March, 2025 | As at 31st March, 2024 |
|---|------------------------|------------------------|
| <b>(i) Payments to the auditors comprises (net of service tax input credit)</b> |                        |                        |
| As auditors - statutory audit   | 12,000                 | 12,000                 |
| For other services  | -                      |                        |
| <b>Total</b>  | <b>12,000</b>          | <b>12,000</b>          |

**Note 26.b Financing Costs**

| Particulars                       | As at 31st March, 2025 | As at 31st March, 2024 |
|-----------------------------------|------------------------|------------------------|
| <b>(a) Interest expense on:</b>   |                        |                        |
| (i) Borrowings                    |                        |                        |
| Bank Interest on Cash Credit/EDFS | -                      |                        |
| Bank Interest on Term Loan        | -                      |                        |
| Bank Interest                     | -                      |                        |
| (ii) Trade payables               |                        |                        |
| Interest on A/c .                 | -                      |                        |
| (iii) Others                      |                        |                        |
| Bank Charges                      | 3,242                  | 886                    |
| <b>(b) Other borrowing costs</b>  |                        |                        |
| Interest on TCS/TDS/Income Tax    | -                      | -                      |
| <b>Total</b>                      | <b>3,242</b>           | <b>886</b>             |

**Note 27 Exceptional items**

| Particulars                      | As at 31st March, 2025 | As at 31st March, 2024 |
|----------------------------------|------------------------|------------------------|
| Exceptional items (Give Details) | Nil                    | Nil                    |
| <b>Total</b>                     | <b>-</b>               | <b>-</b>               |

**Note 28 Extraordinary items**

| Particulars                        | As at 31st March, 2025 | As at 31st March, 2024 |
|------------------------------------|------------------------|------------------------|
| Extraordinary items (Give Details) | Nil                    | Nil                    |
| <b>Total</b>                       | -                      | -                      |

**Note 29 Additional information to the financial statements****Share application money pending allotment**

As at 31 March 2018, the Company has received any amount towards share application money for equity shares of the Company, which has been fully paid up during the year. There is no money received against application for Equity Shares, which is pending allotment. The Company has sufficient authorised capital to cover the allotment of these shares. The company has not received any money against share warrants.

| Contingent liabilities and commitments          | As at 31st March, 2025 | As at 31st March, 2024 |
|---|------------------------|------------------------|
| <b>I) Contingent liabilities</b>                |                        |                        |
| (a) Claims against the Company not acknowledged | Nil                    | Nil                    |
| <b>II) Commitments</b>                          | Nil                    | Nil                    |
| <b>Total</b>                                    | -                      | -                      |

AVIRAL SUPER STRUCTURES PRIVATE LIMITED

Notes forming part of Financial Statement for the year ended 31st March 2025

Note 12 Fixed assets

| 12.A | Tangible Assets                       | Balance as at      | Additions           | Disposals | Acquisitions through  | Reclassified | Revaluation | Effect of | Borrowing cost | Other adjustments | Balance as at       |
|------|---------------------------------------|--------------------|---------------------|-----------|-----------------------|--------------|-------------|-----------|----------------|-------------------|---------------------|
|      |                                       | 1 April, 2024      |                     |           | business combinations | as held for  | Increase    | FOREX     | capitalised    |                   | 31 March, 2025      |
|      |                                       | ₹                  | ₹                   | ₹         | ₹                     | ₹            | ₹           | ₹         | ₹              | ₹                 | ₹                   |
|      | <b>(a) Land</b>                       |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Freehold                              | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Leasehold                             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(b) Buildings</b>                  |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Own use                               | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(c) Plant and Equipment</b>        |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | 1,69,120.00        | -                   | -         | -                     | -            | -           | -         | -              | -                 | 1,69,120.00         |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(d) Furniture and Fixtures</b>     |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | 11,200.00          | -                   | -         | -                     | -            | -           | -         | -              | -                 | 11,200.00           |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(e) Vehicles</b>                   |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | -                  | 12,39,306.28        | -         | -                     | -            | -           | -         | -              | -                 | 12,39,306.28        |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(f) Office equipment</b>           |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(g) Leasehold improvements</b>     |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>(h) Computer &amp; Peripherals</b> |                    |                     |           |                       |              |             |           |                |                   |                     |
|      | Owmed                                 | -                  | 83,127.22           | -         | -                     | -            | -           | -         | -              | -                 | 83,127.22           |
|      | Taken under finance lease             | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | Given under operating lease           | -                  | -                   | -         | -                     | -            | -           | -         | -              | -                 | -                   |
|      | <b>Total</b>                          | <b>1,80,320.00</b> | <b>13,22,433.50</b> | -         | -                     | -            | -           | -         | -              | -                 | <b>15,02,753.50</b> |

AVIRAL SUPER STRUCTURES PRIVATE LIMITED

Notes forming part of Financial Statement for the year ended 31st March 2025

Note 12 Fixed Assets (contd...)

| 12.B | Tangible Assets                   | Accumulated depreciation and impairment |  |                                  |   |  |   |   | Net Block                    |                              |
|------|-----------------------------------|---|--|----------------------------------|---|--|---|---|------------------------------|------------------------------|
|      |                                   | Balance as at 1 April, 2024             | Depreciation / amortisation expense for the year | Eliminated on disposal of assets | Eliminated on reclassification as held for sale | Impairment losses recognised in statement of profit and loss | Reversal of impairment losses recognised in Statement | Other adjustments (Depreciation to be adjusted with retained earning) | Balance as at 31 March, 2025 | Balance as at 31 March, 2024 |
|      |                                   | ₹                                       | ₹  | ₹                                | ₹   | ₹  | ₹   | ₹   | ₹                            | ₹                            |
|      | <b>(a) Land</b>                   |   |  |                                  |   |  |   |   |                              |                              |
|      | Freehold                          | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Leasehold                         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(b) Buildings</b>              |   |  |                                  |   |  |   |   |                              |                              |
|      | Own use                           | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(c) Plant and Equipment</b>    |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | 27,537.25                               | 30,610.72  | -                                | -   | -  | -   | 58,148  | 1,10,972                     | 1,41,582.75                  |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(d) Furniture and Fixtures</b> |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | 1,461.19                                | 2,898.56   | -                                | -   | -  | -   | 4,360   | 6,840                        | 9,738.81                     |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(e) Vehicles</b>               |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | -                                       | 3,01,400.65                                      | -                                | -   | -  | -   | 3,01,401  | 9,37,906                     | -                            |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(f) Office equipment</b>       |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(g) Leasehold improvements</b> |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>(h) Others (Computers)</b>     |   |  |                                  |   |  |   |   |                              |                              |
|      | Owned                             | -                                       | 14,322.57  | -                                | -   | -  | -   | 14,323  | 68,805                       | -                            |
|      | Taken under finance lease         | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | Given under operating lease       | -                                       | -  | -                                | -   | -  | -   | -   | -                            | -                            |
|      | <b>Total</b>                      | <b>28,998.44</b>                        | <b>3,49,232.50</b>                               | -                                | -   | -  | -   | <b>3,78,231</b>   | <b>11,24,523</b>             | <b>1,51,321.56</b>           |

-

-

-



**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Details of Depreciation on Depreciable Fixed Assets under the Income Tax Act, 1961**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

| Particulars                        | Opening Balance (WDV) |                     |                    |                   |                    | Sub Total           | Depreciation |                     | WDV as on 31-03-2025 |
|------------------------------------|-----------------------|---------------------|--------------------|-------------------|--------------------|---------------------|--------------|---------------------|----------------------|
|                                    |                       | Till 30 Sept 2024   | After 30 Sept 2024 | Till 30 Sept 2024 | After 30 Sept 2024 |                     | Rate         | Amount for the Year |                      |
| <b>A. Bulding</b>                  |                       |                     |                    |                   |                    |                     |              |                     |                      |
| Building                           | -                     | -                   | -                  | -                 | -                  | -                   | 10%          | -                   | -                    |
| <b>B. Plant &amp; Machinery</b>    |                       |                     |                    |                   |                    |                     |              |                     |                      |
| <i>Block -1</i>                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
| Computer & Peripherals             | -                     | -                   | -                  | -                 | -                  | -                   | 40%          | -                   | -                    |
| <i>Block -2</i>                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
| Monitors Leak Cheker               | 79,050.00             |                     | -                  | -                 | -                  | 79,050.00           | 15%          | 11,857.50           | 67,192.50            |
| Tools & equipment                  | 64,702.00             | 83,127.22           | -                  | -                 | -                  | 1,47,829.22         | 15%          | 22,174.38           | 1,25,654.84          |
| Car                                |                       | 12,39,306.28        | -                  | -                 | -                  | 12,39,306.28        | 15%          | 1,85,895.94         | 10,53,410.34         |
| <b>C. Furniture &amp; Fittings</b> |                       |                     |                    |                   |                    |                     |              |                     |                      |
| Furniture & Fittings               | 10,080.00             |                     | -                  | -                 | -                  | 10,080.00           | 10%          | 1,008.00            | 9,072.00             |
| <b>D. Ships</b>                    | -                     | -                   | -                  | -                 | -                  | -                   |              | -                   | -                    |
| <b>E. Intangible Assets</b>        | -                     | -                   | -                  | -                 | -                  | -                   | 25%          | -                   | -                    |
|                                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
|                                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
|                                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
|                                    |                       |                     |                    |                   |                    |                     |              |                     |                      |
| <b>Total</b>                       | <b>1,53,832.00</b>    | <b>13,22,433.50</b> | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>14,76,265.50</b> | <b>1.30</b>  | <b>2,20,935.83</b>  | <b>12,55,329.68</b>  |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.1 AS 7 Disclosures under Accounting Standards**

| <b>Note</b> | <b>Particulars</b>  | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|-------------|---|-------------------------------|-------------------------------|
| <b>30.1</b> | <b>Details of contract revenue and costs</b><br>Not Applicable - As the company has not entered into any Contract as per AS-7 in the financial year | NA                            | NA                            |

| <b>Note</b> | <b>Particulars</b>  | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|-------------|---|-------------------------------|-------------------------------|
| <b>30.2</b> | Not Applicable - As the company has not received any Government Grant during the financial year . | NA                            | NA                            |

| <b>Note</b> | <b>Particulars</b>   | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|-------------|--|-------------------------------|-------------------------------|
| <b>30.3</b> | <b>Details of amalgamations:-</b><br>Not Applicable - As the Company has not entered into any agreement of Amalgamation of any nature during the financial year 2019-20. or 2020-21. | NA                            | NA                            |

| <b>Note</b> | <b>Particulars</b>  |
|-------------|---|
| <b>30.4</b> | <b>Employee benefit plans</b><br><br>The Company is not making any contribution to Provident Fund and ES,as numbers of employees are less than the limit of employees mentioned in the Act. |

| <b>Note</b> | <b>Particulars</b>   | <b>As at 31st March, 2025</b> | <b>As at 31st March, 2024</b> |
|-------------|--|-------------------------------|-------------------------------|
| <b>30.5</b> | <b>Details of borrowing costs capitalised</b><br>Borrowing costs capitalised during the year<br>- as fixed assets / intangible assets / capital work-in-progress | Nil                           | Nil                           |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.6 AS 17 Disclosures under Accounting Standards**

| Note | Segment information / Reporting  |
|------|--|
| 30.6 | Presently, the the management of the Company does not wish to identify its diferrent business segments.<br>Partner ) |

**Note 30.7 AS 18 Disclosures under Accounting Standards**

**Related party transactions**

| 30.7   | Details of related parties & Description of relationship  | Names of Related Parties |      |
|--|---|--------------------------|------|
| 1  | Director & Shareholder of 95% share of total Shareholding | Sangeeta                 | 95.0 |
| 2  | Director & Shareholder of 5% share of total Shareholding  | Ram Prakash              | 5.0  |
| <i>Note: Related parties have been identified by the Management.</i> |   |                          |      |

| 30.7.b | Related party transactions during the year ended and balances outstanding as on the date. | Salary Paid to the Key Management Personnel (KMP) | Total |
|--------|---|---|-------|
|        | <i>Payment of Salary</i><br>Current year (2023-24)  | -<br>-  | -     |

| Note          | Particulars  | As at 31st March, 2025 | As at 31st March, 2024 |
|---------------|--|------------------------|------------------------|
| <b>30.8</b>   | <b>Details of leasing arrangements</b>   |                        |                        |
|               | <u>As Lessor</u>   |                        |                        |
| <b>30.8.a</b> | The Company has not entered into any lease arrangements during the financial year concerned. | Nil                    | Nil                    |
|               | <u>As Lessee</u>   |                        |                        |
| <b>30.8.c</b> | The Company has entered into any lease arrangements during the financial year concerned.     | Nil                    | Nil                    |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.9 AS 20 Disclosures under Accounting Standards (cont...)**

| <b>Note</b>   | <b>Particulars</b>   | <b>As at 31st March,<br/>2025</b> | <b>As at 31st March,<br/>2024</b> |
|---------------|--|-----------------------------------|-----------------------------------|
| <b>30.9</b>   | <b>Earnings per share</b>  |                                   |                                   |
|               | <u>Basic</u>   |                                   |                                   |
| <b>30.9.a</b> | <u>Continuing operations</u>   |                                   |                                   |
|               | Net profit / (loss) for the year from continuing operations  | 63,058.19                         | 14,239.74                         |
|               | Less: Preference dividend and tax thereon  | -                                 | -                                 |
|               | Net profit / (loss) for the year from continuing operations attributable to the equity shareholders  | <b>63,058.19</b>                  | <b>14,239.74</b>                  |
|               | Weighted average number of equity shares   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | Earnings per share from continuing operations - Basic  | 6.31                              | 1.42                              |
| <b>30.9.b</b> | <u>Total operations</u>  |                                   |                                   |
|               | Net profit / (loss) for the year   | 63,058.19                         | 14,239.74                         |
|               | Net profit / (loss) for the year attributable to the equity shareholders   | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | Earnings per share - Basic   | 6.31                              | 1.42                              |
|               | <u>Basic (excluding extraordinary items)</u>   |                                   |                                   |
| <b>30.9.c</b> | <u>Continuing operations</u>   |                                   |                                   |
|               | Net profit / (loss) for the year from continuing operations  | 63,058.19                         | 14,239.74                         |
|               | (Add) / Less: Extraordinary item relating to continuing operations   | -                                 | -                                 |
|               | Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items   | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | EPS from continuing operation, excluding extraordinary item- Basic   | 6.31                              | 1.42                              |
| <b>30.9.d</b> | <u>Total operations</u>  |                                   |                                   |
|               | Net profit / (loss) for the year   | 63,058.19                         | 14,239.74                         |
|               | (Add) / Less: Extraordinary items  | -                                 | -                                 |
|               | Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items  | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | Earnings per share, excluding extraordinary items - Basic  | 6.31                              | 1.42                              |
|               | <u>Diluted</u>   |                                   |                                   |
|               | The diluted EPS has been computed by dividing the Net Profit after tax for Equity Shareholders. There are warrants, Stock Option, Convertible bonds or Preference Share outstanding for the respective period. |                                   |                                   |
| <b>30.9.e</b> | <u>Continuing operations</u>   |                                   |                                   |
|               | Net profit / (loss) for the year from continuing operations  | 63,058.19                         | 14,239.74                         |
|               | Less: Preference dividend and tax thereon  | -                                 | -                                 |
|               | Net profit / (loss) for the year attributable to the equity shareholders from continuing operations  | 63,058.19                         | 14,239.74                         |
|               | Add: Interest expense & exchange fluctuation on convertible bond   | -                                 | -                                 |
|               | Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)   | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares for Basic EPS   | 10,000.00                         | 10,000.00                         |
|               | Add: Effect of warrant, ESOP & Convertible bonds which are dilutive  | -                                 | -                                 |
|               | Weighted average number of equity shares - for diluted EPS   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | Earnings per share, from continuing operations - Diluted   | 6.31                              | 1.42                              |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.9 AS 20 Disclosures under Accounting Standards (contd.)**

| <b>Note</b>   | <b>Particulars</b>   | <b>As at 31st March,<br/>2025</b> | <b>As at 31st March,<br/>2024</b> |
|---------------|--|-----------------------------------|-----------------------------------|
| <b>30.9.f</b> | <u>Total operations</u>  |                                   |                                   |
|               | Net profit / (loss) for the year   | 63,058.19                         | 14,239.74                         |
|               | Less: Preference dividend and tax thereon  | -                                 | -                                 |
|               | Net profit / (loss) for the year attributable to the equity shareholders   | 63,058.19                         | 14,239.74                         |
|               | Add: Interest expense and exchange fluctuation on convertible bonds  | -                                 | -                                 |
|               | Profit / (loss) attributable to equity shareholders (on dilution)  | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares for Basic EPS   | 10,000.00                         | 10,000.00                         |
|               | Add: Effect of Warrant, ESOP & Convertible bonds which are dilutive  | -                                 | -                                 |
|               | Weighted average number of equity shares - for diluted EPS   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | EPS - Diluted  | 6.31                              | 1.42                              |
|               | <u>Diluted (excluding extraordinary items)</u>   |                                   |                                   |
| <b>30.9.g</b> | <u>Continuing operations</u>   |                                   |                                   |
|               | Net profit / (loss) for the year from continuing operations  | 63,058.19                         | 14,239.74                         |
|               | (Add) / Less: Extraordinary items (net of tax)   | -                                 | -                                 |
|               | Less: Preference dividend and tax thereon  | -                                 | -                                 |
|               | Net profit / (loss) for the year from continuing operations attributable to the equity shareholders, excluding extraordinary items | 63,058.19                         | 14,239.74                         |
|               | Add: Interest expense and exchange fluctuation on convertible bonds  | -                                 | -                                 |
|               | Profit / (loss) from continuing operations attributable to equity shareholders (on dilution)                                       | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares for Basic EPS   | 10,000.00                         | 10,000.00                         |
|               | Add: Effect of Warrant, ESOP & Convertible bonds which are dilutive  | -                                 | -                                 |
|               | Weighted average number of equity shares - for diluted EPS   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | EPS, from continuing operation, excluding extraordinary item- Diluted  | 6.31                              | 1.42                              |
| <b>30.9.h</b> | <u>Total operations</u>  |                                   |                                   |
|               | Net profit / (loss) for the year   | 63,058.19                         | 14,239.74                         |
|               | (Add) / Less: Extraordinary items (net of tax)   | -                                 | -                                 |
|               | Less: Preference dividend and tax thereon  | -                                 | -                                 |
|               | Net profit / (loss) for the year attributable to the equity shareholders, excluding extraordinary items                            | 63,058.19                         | 14,239.74                         |
|               | Add: Interest expense & exchange fluctuation on convertible bond   | -                                 | -                                 |
|               | Profit / (loss) attributable to equity shareholders (on dilution)  | 63,058.19                         | 14,239.74                         |
|               | Weighted average number of equity shares for Basic EPS   | 10,000.00                         | 10,000.00                         |
|               | Add: Effect of Warrant, ESOP & Convertible bonds which are dilutive  | -                                 | -                                 |
|               | Weighted average number of equity shares - for diluted EPS   | 10,000.00                         | 10,000.00                         |
|               | Par value per share  | 10.00                             | 10.00                             |
|               | Earnings per share, excluding extraordinary items - Diluted  | 6.31                              | 1.42                              |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.10 AS 22 Disclosures under Accounting Standards (contd.)**

The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax (or) The Company has recognised deferred tax asset on unabsorbed depreciation and brought forward business losses, wherever applicable, based on the Management's estimates of future profits.

| Note  | Particulars   | As at 31st March,<br>2025 | As at 31st March,<br>2024 |
|---|---|---------------------------|---------------------------|
| 30.10   | <b>Deferred tax (liability) / asset</b>   |                           |                           |
|   | <u>A. Tax effect of items constituting deferred tax liability</u>                             |                           |                           |
|   | On difference between book balance and tax balance of fixed assets (Excluding Land & Vehicle) | 1,28,296.67               | 2,510.44                  |
|   | On expenditure deferred in the books but allowable for tax purposes                           | -                         | -                         |
|   |   | -                         | -                         |
|   | <b>Total (A) Tax effect of items constituting deferred tax liability</b>                      | 1,28,296.67               | 2,510.44                  |
|   | <u>B. Tax effect of items constituting deferred tax assets</u>                                |                           |                           |
|   | Provision for employee benefits   | -                         | -                         |
|   | Provision for doubtful debts / advances   | -                         | -                         |
|   | Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961                         | -                         | -                         |
|   | Disallowances under other section of the Income Tax Act, 1961                                 | -                         | -                         |
|   | Unabsorbed depreciation carried forward   | -                         | -                         |
|   | Brought forward business losses   | -                         | -                         |
|   |   | -                         | -                         |
|   | <b>Total (B) Tax effect of items constituting deferred tax assets</b>                         | -                         | -                         |
| Applicable Average Tax Rate   | 30.00%  | 30.00%                    |                           |
| Net Deferred Tax Liability = (A+B) x Applicable Tax Rate            | 38,489.00   | 753.13                    |                           |
| Less: Opening Balance of Deferred Tax Liability (Assets)            | 753.13  | -                         |                           |
| Deferred Tax Expense (Saving) Tranf. to Statement of Profit & Loss  | <b>37,735.87</b>  | <b>753.13</b>             |                           |
| <b>Net Deferred Tax Liability (Assets) Carried to Balance Sheet</b> | <b>38,489.00</b>  | <b>753.13</b>             |                           |

| Note  | Particulars   |
|-------|---|
| 30.11 | <b>Discontinuing operations</b><br>During the year, the Company has not transferred its any of the business or business unit or business segment on a slump sale basis. |

| Note  | Particulars   | As at 31st March,<br>2025 | As at 31st March,<br>2024 |
|-------|---|---------------------------|---------------------------|
| 30.12 | <b>Details of research and development expenditure recognised as an expense</b> |                           |                           |
|       | Materials   | Nil                       | Nil                       |
|       | Employee benefits expense   | Nil                       | Nil                       |
|       | Depreciation  | Nil                       | Nil                       |
|       | <b>Total</b>  | Nil                       | Nil                       |

**BUNDELKHAND PEST MANAGEMENT SERVICE PRIVATE LIMITED**  
**Notes forming part of Financial Statement for the year ended 31st March 2025**

**Note 30.13 AS 27 Disclosures under Accounting Standards (contd.)**

| Note         | Particulars   |
|--------------|---|
| <b>30.13</b> | <b>Interest in joint ventures</b><br>The Company has not interest in any jointly controlled entities. |

|              |   |
|--------------|---|
| <b>30.14</b> | <b>Disputed liability</b><br>There is no any disputed liability upon the company with any of its party or the government departments. So the company has made no provision for any contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations. |
|--------------|---|

**1 Corporate information**

The Company is mainly operating in sale of plot of land. The main geographical area of business operation is in Uttar Pradesh. The management of the company affairs is controlled from Lucknow Office situated in Lucknow

**2 Significant accounting policies**

The significant accounting policies have been predominantly presented below in the order of the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended).

**2.1 Basis of accounting and preparation of financial statements**

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 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. Figures of the Previous Year have been rearranged / regrouped wherever considered necessary.

**2.2 Use of estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the 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.

**2.3 Inventories**

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

**2.4 Depreciation and amortisation**

Depreciation has been provided on the Written Down Value Method as per the rates prescribed in Schedule XIV to the Companies Act, 1956. Intangible asset to the company which are required to be depreciated as per Companies Act, 1956 and Life of Assets Intangible assets is estimated for 3 Years.

**2.5 Revenue recognition**

Income from Sales of Land: Sales are recognised on transfer of significant risks and rewards of ownership to the buyer, which generally consider date of Registry. Sales of Land is exempt from GST so GST is not included in Sale Value.

**2.6 Other income**

No Income under the Head of Other Income.

**2.7 Tangible fixed assets**

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

**2.10 Intangible assets**

Intangible assets are carried at cost less accumulated depreciation and impairment loss.

**2.11 Foreign currency transactions and translations****Initial recognition:**

There are no transactions in foreign currencies entered into by the Company.

**Accounting of forward contracts:**

The company has not entered into any kind of Forward Contract, which are required to be accounted for.

**2.12 Government grants, subsidies and export incentives**

During the year, the company has not received any grant, subsidy or export incentive, from the Government.

**2.13 Investments**

During the year, company has not done any investment.

**2.14 Employee benefits****Defined contribution plans**

The Company has made any contribution to provident fund and Insurance Scheme, as same is applicable due to employees count is more than count required by Laws.

**Defined benefit plans**

For defined benefit plans in the form of gratuity fund and post-employment medical benefits, the cost of providing benefits is not currently determined. The determination of such benefit shall be determined as and when it is incurred within the period concerned, relevant to the financial year at each Balance Sheet date. The retirement benefit obligation has not been recognised in the Balance Sheet, as there is no any employee opting or eligible for retirement.

**2.15 Employee share based payments**

There is no such Employee Share / Stock Option Scheme in the Company.

**2.16 Borrowing costs**

Borrowing costs include interest, amortisation of ancillary costs incurred to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

**2.17 Segment reporting**

Presently, the the management of the Company does not wish to identify its diferrent business segments.

**2.18 Leases**

There is no any lease transaction or contract entered into or made by the company.

**2.19 Earnings per share**

Basic earnings per share is computed by dividing the profit 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 after tax (including the post tax effect of extraordinary items, if any) as adjusted 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. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

**2.20 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.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Except for those fixed assets which are intended to convert into stock in trade for the next financial year. Presently the deffered tax is recognized except for vehicles which are intended to convert into Stock in trade. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

**2.21 Research and development expenses**

There is no any expenditure on Research and Development incurred by the Company.

**2.22 Joint venture operations**

The company has not entered into joint venture operation in any mode with any party.

**2.23 Impairment of assets**

The Company considers no impairment of any of its Assets.

**2.24 Provisions and contingencies**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

**2.25 Provision for warranty**

The Company does not provide for Warranty itself, but collects and remits the money collected from the customer to the Manufacturer. So the company is not required make any provision for Warranty with respect to any sale made by it.

**2.26 Hedge accounting**

The Company has not entered into any kind of Hedging contract.

**2.27 Derivative contracts**

The Company has not entered into derivative contracts in the nature of foreign currency swaps,

**2.28 Share issues expenses**

There was no issue of Share / Debenture during the year and so there was no expenditure on issue of share or debenture.