

INDEPENDENT AUDITORS' REPORT

To the Members of
New Gen Livelihood Plus Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of M/s New Gen Livelihood Plus Private Limited ("the Company"), which comprises the Balance Sheet as at March 31 2025, the Statement of Profit and Loss Statement for the year April 01, 2024 to March 31, 2025, and a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Key Audit Matters

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



Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

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

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, a statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this report are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls.



g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund;

Place: New Delhi

Date: 13/09/2025

For N S B & ASSOCIATES
Chartered Accountants
ICAI Firm's Registration Number : 023043N



Jiwan Singh Mehta
Partner

M No. 530567

UDIN: 25530567BMITH9414

BALANCE SHEET
NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED

Balance Sheet as at 31st March, 2025

(Amount in Hundreds)

(I) EQUITY & LIABILITIES	Note No.	As at 31-03-2025 Rs.	As at 31-03-2024 Rs.
(1) Shareholders' Funds			
a) Share Capital	1	43,705.00	43,705.00
b) Reserves & Surplus	2	26,739.33	20,568.02
c) Money received against share warrants			
		70,444.33	64,273.02
(2) Share Application Money Pending Allotment			
(3) Non Current Liabilities			
a) Deferred tax liabilities (Net)	3	-	-
(4) Current Liabilities			
a) Short Term Borrowings		-	-
b) Trade Payables	4		
i) Total outstanding dues of MSME		-	-
ii) Total outstanding dues of creditors and other than MSME		10,041.89	7,754.07
d) Short Term Provisions	5	686.41	686.41
TOTAL Rs.		81,172.63	72,713.50
(II) ASSETS			
(1) Non Current Assets			
(a) Property Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	6	554.71	939.26
(ii) Intangible Assets		42.10	70.90
(2) Current Assets			
(a) Trade Receivables	7		
(b) Cash and Cash Equivalents	8	77,106.29	69,080.90
(c) Short Term Loans & Advances	9	350.00	400.20
(d) Other current assets	10	3,119.53	2,222.24
TOTAL Rs.		81,172.63	72,713.50

Summary of significant accounting Policies. The accompanying notes are an integral part of the financial statement.

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In terms of our Report of even date
for N S B & ASSOCIATES

(Chartered Accountants)

FRN: 023043N

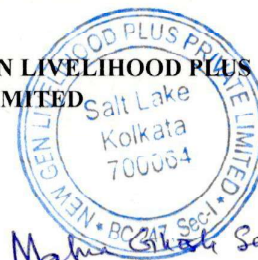


Jiwan Singh Mehta
Jiwan Singh Mehta
(Partner)

M. No.: 530567

UDIN:

for and on behalf of NEW GEN LIVELIHOOD PLUS
PRIVATE LIMITED



Mihir Sahana

Mihir Sahana
(Director)

DIN: 3629760

Mahau Sengupta

Mahau Sengupta
(Director)

DIN: 8595769

Place : New Delhi

Date: 13/09/2025

STATEMENT OF PROFIT AND LOSS
NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Profit and loss statement for the year ended 31st March, 2025

(Amount in Hundred

Particulars	Note No.	As at	As at
		31-03-2025	31-03-2024
		Rs.	Rs.
I. Revenue from Operations	11	39,080.52	21,296.
II. Other Income	12	1,759.38	2,034.
III. Total Income (I + II)		40,839.89	23,330.
IV. EXPENSES			
Cost of Goods Sold (COGS)	13		
Employee Benefits Expense	14	6,000.00	4,000.
Finance Costs	15	-	-
Depreciation and Amortisation Expenses	6	384.54	677.
Other Expenses	16	28,255.24	16,307.
TOTAL EXPENSES		34,639.78	20,985.
V. Profit before Exceptional and Extraordinary items and Tax (III - IV)		6,200.11	2,344
VI. Exceptional Items			
VII. Profit before Extraordinary items and Tax (V - VI)		6,200.11	2,344.
VIII. Extraordinary Items			
IX. Profit before Tax (VII- VIII)		6,200.11	2,344.
X. Tax Expense:			
(1) Current Tax			686.
(2) Deferred tax		28.80	(76)
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		6,171.31	1,735.
XII. Profit/(loss) from discontinuing operations			
XIII. Tax Expense of discontinuing operations			
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
XV. Profit (Loss) for the period (XI + XIV)		6,171.31	1,735.
XVI. Earnings per equity share:			
(1) Basic			0.
(2) Diluted			

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Summary of significant accounting Policies. The accompanying notes are an integral part of the financial statement.

In terms of our Report of even date
for **N S B & ASSOCIATES**

(Chartered Accountants)

FRN: 023043N

Place : New Delhi
Date: 13/09/2025



Jiwan Singh Mehta
(Partner)

M. No.: 530567

UDIN:

for and on behalf of **NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED**

Mihir Sahana

Mihir Sahana
(Director)

DIN: 3629760

Maha Gokul Sengupta



Maha Sengupta
(Director)

DIN: 8595

NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2025

1. Share Capital

(Amount in Hundreds)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No of Shares	Amount	No of Shares	Amount
Authorised				
500000 Equity Shares of 10 each	500,000	50,000	500,000	50,000
	500,000	50,000	500,000	50,000
Issued, Subscribed & fully paid up				
437050 Equity Shares of 10 each	437,050	43,705	437,050	43,705
	437,050	43,705	437,050	43,705
Subscribed but not fully Paid up				
Equity Shares of 100 each	-	-	-	-
	-	-	-	-
Total	437,050	43,705	437,050	43,705

1.1 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31 March 2025	As at 31 March 2024
	No. of Shares	No. of Shares
Equity Shares at the beginning of the Year	437,050	437,050
Add: Equity Shares issued during the year	-	-
Less: Shares Cancelled on buy back of Equity Shares	-	-
Equity Shares at the end of the Year	437,050	437,050

1.2 The Details of Share held by holding company or ultimate holding company

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number	% held	Number	% held
Not Applicable	-	0.00%	-	0.00%

1.3 The Details of Shareholders holding more than 5% shares

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number	% held	Number	% held
a. Mihir Sahana	435,346	99.61%	435,346	99.61%

1.4 The Details of shares allotted without cash consideration, bonus shares issued and bought back

Particulars	2024-25	2023-24	2022-23	2021-22
A) Equity Shares				
i) Fully paid for consideration other than cash				
ii) Bonus shares issued				
iii) shares bought back				
A) Preference Shares				
i) Fully paid for consideration other than cash				
ii) Bonus shares issued				
iii) shares bought back				

1.5 The Details of Shares held by promoters

Particulars	Change during the year	As at 31st March, 2025		As at 31st March, 2024	
		Number	% held	Number	% held
1. Mihir Sahana	0%	435,346	99.61%	435,346	99.61%



Mahesh Ghosh Sengupta
Kolkata



NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2024

2. Reserves & Surplus

Particulars	As at 31st March, 2025	As at 31st March, 2024
a. Surplus		
Opening balance	20,568.02	18,832.80
(+) Net Profit/(Net Loss) For the current year	6,171.31	1,735.22
(+) Transfer from Reserves		
(-) Proposed Dividends		
(-) Tax on Dividend		
(-) Interim Dividends		
(-) Transfer to Reserves		
Closing Balance	26,739.33	20,568.02
Total	26,739.33	20,568.02

3. Deferred Tax Assets/Liability

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening		
Add: Deferred Tax Assets	(70.90)	5.83
Less: Deferred Tax Liabilities (if any)	28.80	(76.73)
Total	(42.10)	(70.90)

4. Trade Payables

Particulars	As at 31st March, 2025	As at 31st March, 2024
A) Total outstanding dues of MSME		
-Principal Amount		
-Interest Amount		
<i>Sub-Total</i>	-	-
B) Total outstanding dues of creditors and other than MSME		
a) Expenses Payable	270.00	300.00
b) Sundry Creditors	8951.36	6,900.62
c) Statutory Dues		
i) TDS Payable	820.53	553.45
ii) GST Payable		
d) MD Salary		
<i>Sub-Total</i>	10,041.89	7,754.07
Total	10,041.89	7,754.07

5. Trade Payables ageing schedule

Particulars	Outstanding for periods from due date of payment				Total
	< 1 year	1-2 years	2-3 Years	>3 years	
a) MSME	-	-	-	-	-
b) MSME Others	-	-	-	-	-
c) Disputed dues-MSME	-	-	-	-	-
d) Disputed dues-Others	-	-	-	-	-
Total	-	-	-	-	-

6. Short Term Provisions

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Provision for employee benefits		
b) Provision for Income Tax	686.41	686.41
Total	686.41	686.41

7. Trade Receivables

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured, considered good		
Unsecured, considered good		
i) Aggregate amount of Trade Receivables		
ii) Debts due by directors or other officers of the company		
Trade receivables shall be sub-classified as:		
Doubtful		
Total		



Ajay

Dehu Mahesh Ghosh Sengupta



###Trade Receivable ageing schedule

Particulars	Outstanding for periods from due date of payment				
	< 6 Months	6 M to 1 year	1-2 years	2-3 years	>3 years
a) Undisputed-Considered good	-	-	-	-	-
b) Undisputed-Considered doubtful	-	-	-	-	-
c) Disputed-Considered good	-	-	-	-	-
c) Disputed-Considered doubtful	-	-	-	-	-
Total	-	-	-	-	-

8. Cash and Cash Equivalents

Particulars	As at 31st March, 2025	As at 31st March, 2024
(i) Cash and Cash equivalents		
a) Balances with banks	7,106.29	9,080.90
b) Fixed Deposit Lien with Samunnati	10,000.00	10,000.00
c) Fixed Deposit	60,000.00	50,000.00
Total	77,106.29	69,080.90

9. Short Term Loans & Advances

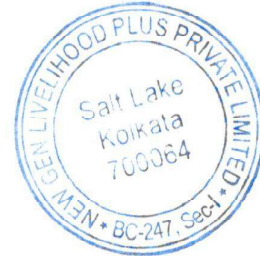
Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good		
b) Others Receivable	150.00	400.20
c) Loans and advances due by directors or other officers of the company	200.00	
The above shall also be sub-classified as:		
Doubtful		
Total	350.00	400.20

10. Other Current Assets

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) TDS Receivable	2,971.51	1,796.18
b) Prepaid Tax	6.00	
c) Prepaid Tax (Vehicle)	142.02	426.06
Total	3,119.53	2,222.24



Shubh Mahua Ghosh Sanyal



NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2025

11 Revenue from Operations

(Amount in Hundreds)

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Sale of Products		
b) Sale of Services		
c) Grants or donations received	39,080.52	21,296.11
d) Other Operating Revenues		
Total	39,080.52	21,296.11

12. Other Income

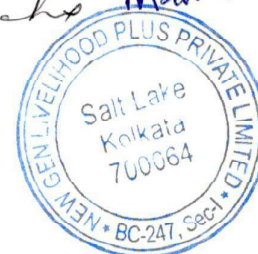
Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Interest Income-Fixed Deposit	518.68	157.02
b) Interest Income-Income Tax Refund		22.38
d) Other non-operating income (Net of exp. directly attributable)	1,240.70	1,854.64
d) Adjustments to the carrying amount of investments		
Total	1,759.38	2,034.04

Purchases of Stock-in-Trade

Particulars	As at 31st March, 2025	As at 31st March, 2024
Purchase of Maize		
Purchase of Honey		
Total	-	-



Debas Mahua Ghosh Singh



NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED
Notes on Financial Statements For The Year Ended 31st March, 2025

14. Employee Benefits Expense

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Staff Salaries and Labour Wages		
b) Director's Remuneration	6000.00	4,000
c) Incentive to Staff		
Total	6,000	4,000

15. Finance Costs

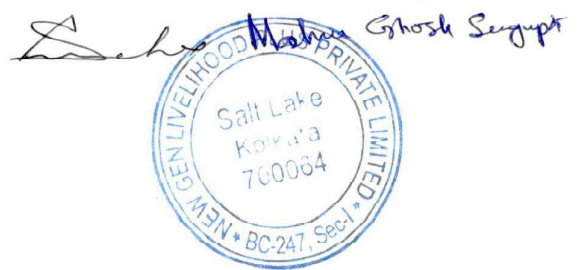
Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Interest Expense		
b) Other Borrowing costs		
Total	-	-

16. Other Expenses

Particulars	As at 31st March, 2025	As at 31st March, 2024
a) Bank Charges	6.49	6.49
b) Local Transport		
c) Boarding Expenses		
d) Vehicle Insurance	159.35	118.99
e) Rates and Taxes, including tax on income		
f) Printing & Stationary	135.00	
g) Project Expenses	4,000.00	5,235.00
h) License Fees		
i) Travel & Conveyance Expenses	1,560.99	881.60
j) Local Transport Expenses		
k) Package Charges		
l) Support Expenses	15,716.61	1,973.06
m) Stock Write Off		
n) GST input lapsed		70.00
o) Documentation Charge		
p) Vehicle maintenance Charges	284.04	
q) Telephone Expenses		
r) ROC File and Tax	49.30	74.00
s) Professiona Tax Fees	25.00	25.00
t) Lodging Expenses		
u) Office Maintenance		51.00
v) Petrol Expense		
w) Fees - Contratutal Staff	6,016.66	7,430.80
x) Late Fees GST	1.80	
z) Software Expenses		141.60
Sub-Total-A	27,955.24	16,007.54

Payment to Auditors

Particulars	As at 31st March, 2025	As at 31st March, 2024
Audit fees	300.00	300.00
Sub-Total-B	300.00	300.00
Total (A+B)	28,255.24	16,307.54

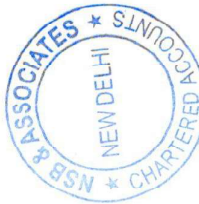


NEW GEN LIVELIHOOD PLUS PRIVATE LIMITED

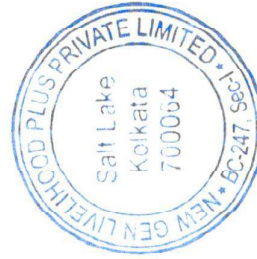
Notes on Financial Statements for the year ended 31st March, 2025

SCHEDULE "6" Property Plant & Equipment and Intangible Assets

PARTICULARS	Gross Block as at 01/04/2024	Additions	Disposal	Gross Block as at 01/04/2024	Depreciation		Net Block as at 31/03/2025	Net Block as at 31/03/2024
					Upto 01/04/24	For the Year		
i) Property, Plant and Equipment								
a) Land	-	-	-	-	-	-	-	-
b) Building	-	-	-	-	-	-	-	-
c) Plant and Equipment	150			150	15	121	29	44
d) Furniture and Fixtures	355			355	19	313	42	61
e) Vehicles	4,000			4,000	341	3,577	423	764
f) Office Equipment	105			105	9	45	60	70
g) Others (specify nature)								
Sub-Total	4,610.40	-	-	4,610.40	384.54	4,055.69	554.71	939.26
ii) Intangible assets								
a) Goodwill								
b) Brand/Trademarks								
Sub-Total	-	-	-	-	-	-	-	-
TOTAL	4,610	-	-	4,610	385	4,056	555	939



(Signature)



(Signature)
Mahima Ghosh Sanyal

NOTE 17: NOTES TO ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2025

1. BACKGROUND:

New Gen Livelihood Plus Private Limited ('the Company'), incorporated on April 13, 2018, having a Registration no. U74999WB2018PTC225642 under Companies Act 2013.

1. To carry on the business of , skilling , trading , marketing , of all kinds of durable, commodities including dairy, agriculture, fisheries, horticulture, floriculture, apiculture, all related activities I in rural and urban areas . Products and related services to health and hygiene, education, nutrition, water and sanitation as needed to meet livelihood needs of people in rural and urban areas.
2. To carry on the business as Importers, Exporters, stockiest, Dealers Franchise holders, Packers, for procurement, marketing processing, storage, bottling, packing, and trading of agriculture and non agriculture products, horticulture, vegetables, medicinal, spices crops, handicrafts, poultry, goat keeping, fisheries, bee keeping and trading of all agro input like seeds, manure, fertilizers, pesticides, farm machinery and farm tools etc.
3. To provide various business development services to various producers' organization, Federation, co-operative and other collectives in farm and non-farm sectors in rural and urban areas.

SHARE CAPITAL:

Authorized share capital of the Company is Rs. 50, 00,000/-

Paid up share capital of the Company is Rs. 43, 70,500/-

2. SIGNIFICANT ACCOUNTING POLICIES:

a. Basis of preparation of financial statements:

The financial statements have been prepared under historical cost conventions and on accrual system unless stated otherwise elsewhere, assuming the principle of going concern and applying all the accounting standards notified under Companies Act, 2013 and also complying with mandatory accounting standards issued by Institute of Chartered Accountants of India. Various accounting standards and accounting policies are consistently followed by the company unless stated otherwise.

b. Current–non-current classification

All assets and liabilities are classified into current and non-current.

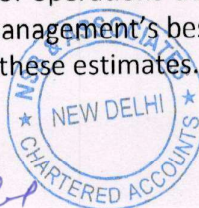
c. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.



Mahesh Ghosh Sengupta

[Signature]



[Signature]

d. Revenue Recognition:

Revenue is recognized to the extent that terms of performances or service delivery have been completed and it is probable that the economic benefits will follow to the Company and revenue can be reliably measured.

e. Property, Plant & Equipment:

Property, Plant & Equipment are stated at cost of acquisition less accumulated depreciation. Cost is inclusive of freight, duties, taxes and other directly attributable costs of bringing the assets to their working condition for intended use, incurred till the date of installation of asset

Depreciation on Property, Plant & Equipment has been provided on Straight Line Method using the rates prescribed as per useful life of assets prescribed under Schedule II of the Companies Act, 2013. Assets individually costing less than ₹5,000 are depreciated fully in the year of purchase.

The Details of useful life are as under:

Asset Type	Estimated Useful life
Office Equipment	5 Years
Computers and accessories	3 Years
Furniture & fittings	10 Years

f. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term fixed deposits/ investments.

3. OTHER NOTES TO ACCOUNTS:

- a. Contingent Liability during the year ended Nil.
- b. Directors Remuneration for the year ended Rs. 600,000/-
- c. Auditors Remunerations for the year ended Rs. 30,000 /-
- d. Depreciation for the year ended Rs 38,454 /-
- e. Basic and diluted earnings per share as per Accounting Standard – 20 – Nil

- f. The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on information received and available with the Company, there are no amounts payable to Micro and Small Enterprises.



Mahesh Ghosh Sengupta

Sahil

Type text



- g. Previous year's figures which have been regrouped where necessary to confirm to this year's classification.

As per our report of even date
For **NSB & Associates**
Chartered Accountants

Place: New Delhi
Dated: 13/09/2025



Jiwan Singh Mehta
Firm No. 023043N
M No 530567

for and on behalf of Board of Directors



Mahir Sahana

Mahir Sahana
Director
DIN: 3629760

Mahau Gresh Sengupta

Mahau Sengupta
Director
DIN: 8595769