Neofusion Creative Foundation (F.Y. 2024-2025)
301, Channa Complex, 2215 Gurudwara Road, Karol Bagh, New Delhi-110005
CIN: U93000DL2013NPL251776

Balance Sheet as at 31st March 2025 ₹ in rupees

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
PARTNERS' FUNDS AND LIABILITIES			
Partners' Funds			
Partners' Capital Account	1	1,00,000.00	1,00,000.00
Reserves and surplus	2	2,63,369.83	2,61,244.46
		3,63,369.83	**3,61,244.46**
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions			
Current liabilities			
Short-term borrowings			
Trade payables			
(A) Micro, small and medium enterprises			
(B) Others			
Other current liabilities	3	10,97,595.00	12,68,684.00
Short-term provisions			
		10,97,595.00	**12,68,684.00**
TOTAL		**14,60,964.83**	**16,29,928.46**
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	4		
Property, Plant and Equipment		1,40,862.00	2,25,615.00
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets	5	10,500.00	15,820.00
		1,51,362.00	**2,41,435.00**
Current assets			
Current investments			
Inventories			
Trade receivables			
Cash and Bank Balances	6	13,09,602.83	13,88,493.46
Short-term loans and advances			
Other current assets			
		13,09,602.83	**13,88,493.46**
TOTAL		**14,60,964.83**	**16,29,928.46**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Ravi Bindra & Associates
Chartered Accountant
(FRN: 0012384N)

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

Ravi Bindra
Partner
Membership No.: 091396
Place: Gurugram
Date: 08/09/2025
UDIN: 25091396BMIPGL8948

NeoFusion Creative Foundation NeoFusion Creative Foundation
For Neofusion Creative Foundation

Director Director

Anubhooti Bhatnagar
Director
DIN: 06500622

Rahul Bhatnagar
Director
DIN: 06500633

Neofusion Creative Foundation
301, Channa Complex, 2215 Gurudwara Road, Karol Bagh, New Delhi-110005
CIN: U93000DL2013NPL251776

(F.Y. 2024-2025)

Statement of Profit and loss for the year ended 31st March 2025 ₹ in rupees

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations	7	56,62,214.55	47,30,695.00
Other income	8	49,592.00	
Total income		**57,11,806.55**	**47,30,695.00**
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	9	21,43,873.39	14,20,798.00
Finance costs	10	4,791.82	2,335.46
Depreciation and amortization expenses	11	1,27,823.00	
Other expenses	12	34,33,192.97	32,41,002.00
Total expenses		**57,09,681.18**	**46,64,135.46**
Excess of income over expenditure/(Expenditure over income) before exceptional, extraordinary items and tax		**2,125.37**	**66,559.54**
Exceptional items			
Excess of income over expenditure/(Expenditure over income) before extraordinary items and tax		**2,125.37**	**66,559.54**
Extraordinary items			
Prior period item			
Profit before tax		**2,125.37**	**66,559.54**
Tax expenses			
Current tax			
Deferred tax			
Excess/short provision relating earlier year tax			
Excess of income over expenditure/(Expenditure over income) for the period		**2,125.37**	**66,559.54**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Ravi Bindra & Associates
Chartered Accountant
(FRN: 0012384N)

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

Ravi Bindra
Partner
Membership No.: 091396
Place: Gurugram
Date: 08/09/2025
UDIN: 25091396BMIPGL8948

NeoFusion Creative Foundation
For Neofusion Creative Foundation

Director

Anubhooti Bhatnagar
Director
DIN: 06500622

NeoFusion Creative Foundation

Director

Rahul Bhatnagar
Director
DIN: 06500633

Neofusion Creative Foundation (F.Y. 2024-2025)
301, Channa Complex, 2215 Gurudwara Road, Karol Bagh, New Delhi-110005
CIN: U93000DL2013NPL251776

Note No.1 Owners Capital Account

₹ in rupees

Particulars	Amount	Amount (P.Y.)	Particulars	Amount	Amount (P.Y.)
			By Balance B/F	1,00,000.00	1,00,000.00
To Balance C/F	1,00,000.00	1,00,000.00			
Total	**1,00,000.00**	**1,00,000.00**	**Total**	**1,00,000.00**	**1,00,000.00**

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Undistributed surplus (Balance from statement of profit and loss)		
Opening Balance	2,61,244.46	1,94,684.92
Add: Profit for the year	2,125.37	66,559.54
Less : Deletion during the year		
Closing Balance	**2,63,369.83**	**2,61,244.46**
Balance carried to balance sheet	**2,63,369.83**	**2,61,244.46**

Note No. 3 Other current liabilities

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Accounting Charges Payable	30,000.00	0.00
Auditor Remuneration Payable	23,600.00	11,000.00
Legal Charges Payable	7,000.00	15,000.00
Salary Payable	10,36,995.00	12,42,684.00
	10,97,595.00	**12,68,684.00**
Total	**10,97,595.00**	**12,68,684.00**

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

NeoFusion Creative Foundation
Director

NeoFusion Creative Foundation
Director

Neofusion Creative Foundation
301, Channa Complex, 2215 Gurudwara Road, Karol Bagh, New Delhi-110005
CIN: U93000DL2013NPL251776

(F.Y. 2024-20

Note No. 4 Property, Plant and Equipment and Intangible assets as at 31st March 2025

₹ in rupees

	Assets		Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
		Dep. Rate	Balance as at 1st April 2024	Additions during the year	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
A	**Tangible assets**											
	Own Assets											
	CCTV	45.09	32,563.00	4,600.00		37,163.00		15,291.00		15,291.00	21,872.00	32,563.0
	Cycle	45.09	2,386.00			2,386.00		1,076.00		1,076.00	1,310.00	2,386.0
	Hard Disk	45.09	1,722.00			1,722.00		776.00		776.00	946.00	1,722.0
	Inverter	45.09	42,619.00			42,619.00		19,217.00		19,217.00	23,402.00	42,619.0
	Laptop	63.19	24,833.00			24,833.00		15,692.00		15,692.00	9,141.00	24,833.0
	Television	63.19	63,612.00			63,612.00		40,196.00		40,196.00	23,416.00	63,612.0
	Gimbal Stabiliser	45.07		5,999.00		5,999.00		1,852.00		1,852.00	4,147.00	
	Gym Equipments	45.07		13,983.00		13,983.00		6,250.00		6,250.00	7,733.00	
	Landline Phone	45.07		2,089.00		2,089.00		250.00		250.00	1,839.00	
	Printer	45.07	3,270.00	15,000.00		18,270.00		3,586.00		3,586.00	14,684.00	3,270.0
	School Bell	45.07		1,399.00		1,399.00		197.00		197.00	1,202.00	
	Computer	63.19	24,937.00			24,937.00		15,758.00		15,758.00	9,179.00	24,937.0
	Furniture & Fixtures	25.89	29,673.00			29,673.00		7,682.00		7,682.00	21,991.00	29,673.0
	Total (A)		**2,25,615.00**	**43,070.00**		**2,68,685.00**		**1,27,823.00**		**1,27,823.00**	**1,40,862.00**	**2,25,615.0**

RAVI BINDRA & ASSOCIATES
Chartered Accountants
GURGAON

NeoFusion Creative Foundation
Director

NeoFusion Creative Foundation
Director

Neofusion Creative Foundation
301, Channa Complex, 2215 Gurudwara Road, Karol Bagh, New Delhi-110005
CIN: U93000DL2013NPL251776

Addition/Addition on account of business acquisition

Particulars	Date of Addition	No. of Days	Amount
CCTV			
CCTV	15/12/2024	107	4,600.00
Gimbal Stabiliser			
Gimbal	25/07/2024	250	5,999.00
Gym Equipments			
Gym Equipments	04/04/2024	362	13,983.00
Landline Phone			
Landline Phone	25/12/2024	97	2,089.00
Printer			
Printer	08/12/2024	114	15,000.00
School Bell			
School Bell	08/12/2024	114	1,399.00

Note No. 5 Other non-current assets **₹ in rupees**

Particulars	As at 31st March 2025	As at 31st March 2024
Security Deposit	10,500.00	10,500.00
Other Assets		
School Fees Receivable	0.00	5,320.00
Total	**10,500.00**	**15,820.00**

Note No. 6 Cash and Bank Balances **₹ in rupees**

Particulars	As at 31st March 2025	As at 31st March 2024
On current accounts		
Axis Bank-0361	1,00,378.00	0.00
Axis Bank-9772	17,137.00	1,11,398.00
BOB-0258	11,84,698.85	12,75,819.00
Total	**13,02,213.85**	**13,87,217.00**
Cash on hand		
Cash in hand	7,388.98	**1,276.46**
Total	**7,388.98**	**1,276.46**
Total	**13,09,602.83**	**13,88,493.46**

Note No. 7 Revenue from operations **₹ in rupees**

Particulars	31st March 2025	31st March 2024
Sale of services		
Donation Received	56,62,214.55	47,30,695.00
	56,62,214.55	**47,30,695.00**
Revenue from operations	**56,62,214.55**	**47,30,695.00**
Less: Excise duty		
Net revenue from operations	**56,62,214.55**	**47,30,695.00**

Note No. 8 Other income **₹ in rupees**

Particulars	31st March 2025	31st March 2024
Interest Income		
Interest Income	46,168.00	0.00
Interest on Saving Bank A/c	3,424.00	0.00
	49,592.00	**0.00**
Total	**49,592.00**	**0.00**

RAVI BINDRA & ASSOCIATES Chartered Accountants

NeoFusion Creative Foundation
Director

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Director

Neofusion Creative Foundation
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Note No. 9 Employee benefit expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Teachers & Staff Salary	15,02,198.00	10,19,400.00
Trainers Salary	6,34,596.00	3,89,900.00
	21,36,794.00	**14,09,300.00**
Staff welfare Expenses		
Staff Welfare Expenses	7,079.39	11,498.00
	7,079.39	**11,498.00**
Total	**21,43,873.39**	**14,20,798.00**

Note No. 10 Finance costs

₹ in rupees

Particulars	31st March 2025	31st March 2024
Interest		
Bank Charges	4,791.82	2,335.46
	4,791.82	**2,335.46**
Total	**4,791.82**	**2,335.46**

Note No. 11 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	1,27,823.00	0.00
Total	**1,27,823.00**	**0.00**

Note No. 12 Other expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Accounting Charges	30,000.00	30,000.00
Audit fees	23,600.00	15,000.00
Electricity expenses	51,430.00	9,365.00
Miscellaneous expenditure	8,986.00	0.00
NGO Cleaning Expenses	44,500.00	58,640.00
NGO Expenses	2,95,000.00	3,36,750.00
Registration NIOS Expenses	1,18,550.00	4,72,500.00
Repair & Maintenance	28,759.00	89,598.00
Short & Excess	21.73	0.00
Sports & Training Expenses	11,200.00	0.00
Student Book & Stationary Expenses	1,91,772.00	29,879.00
Student Fees Expenses	1,40,900.00	2,16,600.00
Student Meal Expenses	6,57,001.00	6,15,087.00
Student Uniform Expenses	4,14,720.00	1,47,500.00
Subscription & Membership Expenses	54,854.00	0.00
Telephone Postage & Internet Expenses	34,475.24	61,237.00
Travelling Expenses	40,100.00	53,906.00
Website Expenses	17,000.00	0.00
Rent	10,03,500.00	7,73,600.00
Event Expenses	2,66,824.00	3,31,340.00
Total	**34,33,192.97**	**32,41,002.00**

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

NeoFusion Creative Foundation
Anubhooti
Director

NeoFusion Creative Foundation
Rahul
Director

Neofusion Creative Foundation
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CIN: U93000DL2013NPL251776

Note No. 5(a) Other non-current assets: Security Deposit ₹ in rupees

Particulars	31st March 2025	As at 31st March 2024
Security Deposit-BSNl	500.00	500.00
Security Deposit-Rent	10,000.00	10,000.00
Total	**10,500.00**	**10,500.00**

Note No. 2(a)(a)(a) Reserves and surplus: Undistributed surplus (Balance from statement of profit and loss):Addition during the year: Profit for the year ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Profit of the year	2,125.37	66,559.54
Total	**2,125.37**	**66,559.54**

Note No. 12(a) Other expenses: Miscellaneous expenditure ₹ in rupees

Particulars	31st March 2025	31st March 2024
Other expenditure	8,986.00	
Total	**8,986.00**	

RAVI BINDAL & ASSOCIATES Chartered Accountants GURGAON

NeoFusion Creative Foundation
Director

NeoFusion Creative Foundation
Director

NEOFUSION CREATIVE FOUNDATION

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No.: 13

A. Significant Accounting Policies

1. Basis of accounting: -

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates: -

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment: -

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation: -

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

NeoFusion Creative Foundation

Director

NeoFusion Creative Foundation

Director

6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments: -

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories: -

Inventories are valued as under:-

1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value

2. Scrap : At net realizable value.

9. Borrowing cost: -

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale . All other borrowing costs are charged to revenue in the year of incurrence.

10. Retirement Benefits: -

The retirement benefits are accounted for as and when liability becomes due for payment.

11. Taxes on Income: -

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

Chartered Accountants GURGAON

NeoFusion Creative Foundation

Director

NeoFusion Creative Foundation

Director

12. Provisions, Contingent Liabilities and Contingent Assets: - (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for: -

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.

2. Salaries includes directors remuneration on account of salary Rs. Nil /-
(Previous Year Rs. Nil/-)

3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	**2024-2025**	**2023-2024**
Audit Fees	23,600.00	15,000.00
Company Law Matters	-	-
GST	-	-
Total	**23,600.00**	**15,000.00**

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.

RAVI BINDRA & ASSOCIATES
Chartered Accountants
GURGAON

NeoFusion Creative Foundation

Director

NeoFusion Creative Foundation

Director

7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Anubhooti Bhatnagar
2. Rahul Bhatnagar

(II) Relative of Key Management Personnel

1. Nil

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Nil

Transactions with Related parties **(Figure in Lacs)**

	Transactions during the year			
	Current Year		Previous year	
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	-	-	-	-
Received Back	-	-	-	-
Deposit Received	-	-	-	-
Deposit Repaid	-	-	-	-
Interest Received	-	-	-	-
Interest Paid	-	-	-	-
Remuneration Paid	-	-	-	-
Purchase	-	-	-	-
Rent Paid	-	-	-	-
Other Payment	-	-	-	-
Job Charges	-	-	-	-

NeoFusion Creative Foundation

Director

NeoFusion Creative Foundation

Director

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	-	-	-	-
Loans Repaid	-	-	-	-

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables

Particulars	2025		2024	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency Nil Nil

13. Earning in Foreign Exchange(Rs.) Nil 4,12,100

14. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 12

In terms of Our Separate Audit Report of Even Date Attached.

For Ravi Bindra & Associates
Chartered Accountants

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

(Ravi Bindra)
Partner
Membership No. 091396
Registration No. 0012384N
Place: - Gurugram
Date: - 08/09/2025
UDIN: - 25091396BMIPGL8948

For Neofusion Creative Foundation

NeoFusion Creative Foundation
Director

NeoFusion Creative Foundation
Director

Anubhooti Bhatnagar
Director
DIN: 06500622

Rahul Bhatnagar
Director
DIN: 06500633

Ravi Bindra & Associates
Chartered Accountants

Starwood-25, Besides Good earth city center, Malibu Towne, Sector-50, Gurugram 122018
rba.gurgaon@gmail.com 9810304496

Independent Auditor's Report

To the Members of **NEOFUSION CREATIVE FOUNDATION**
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of NEOFUSION CREATIVE FOUNDATION ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025 and its profit/loss 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have no key audit matters to report.

Information other than the financial statements and auditors' report thereon

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

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

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

Ravi Bindra & Associates Chartered Accountants Gurgaon

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 of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

• 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 there is a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is

RAVI BINDAL & ASSOCIATES Chartered Accountants GURGAON disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared or paid during the year by the company.

For Ravi Bindra & Associates
Chartered Accountants
FRN: 0012384N

RAVI BINDRA & ASSOCIATES Chartered Accountants GURGAON

Ravi Bindra
(Partner)
MRN: 091396

Place: Gurugram
Date: 08/09/2025
UDIN: 25091396BMIPGL8948