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NANTA TECH LIMITED

PAN: AAICN9633K

CIN: U26405GJ2023PLC142367

Audit Report on Financial Statement

UDIN: 25162116BMIFIM7830

Financial Year	:	2024-2025
Assessment Year	:	2025-2026
Date of Audit Report	:	03/07/2025



STATUTORY AUDITOR

M B JAJODIA & ASSOCIATES

**901, AARYAN WORKSPACES-2, NR. NAVKAR PUBLIC SCHOOL,
GULBAI TEKRA ROAD, AHMEDABAD- 380006**

CONTACT NO: 079-40033502

E-MAIL: MBJAJODIA.ASSOCIATES@GMAIL.COM



INDEPENDENT AUDITOR'S REPORT

To the Members of
Nanta Tech Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **Nanta Tech Limited** ("the Company"), which comprise the balance sheet as of 31st March 2025, and the statement of profit and loss and statement of cash flows for the year ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 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 on 31st March 2025, and its profit/loss and its cash flows for the year then ended.

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.

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





The Company's Board of Directors is responsible for the other information. 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 in the 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 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, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are 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, the Board of Directors 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 the Board of Directors 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention





in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), Issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent 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, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

(e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 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, refer to our separate Report in "Annexure B." **Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.**

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

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other 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) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and

(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. The company has not declared or paid any dividend during the year, hence provisions of section 123 of the Companies Act, 2013 is not applicable.
- vi Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.





(h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of the section 197 of the Act.

For and on behalf of

M B JAJODIA & ASSOCIATES

Chartered Accountants

Firm's registration number: 0139647W

Manoj Jajodia

Partner

Membership Number: 162116

Peer Review No. 015630

Place: Ahmedabad

Date: 03-07-2025

UDIN- 25162116BMIFIM7830





"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the Financial Statements of the Company for the period 01st April 2024 to 31st March 2025:

1) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and has maintained proper records showing full particulars of Intangible Assets.
- b) The Property, Plant and Equipment of the company been physically verified by the management in a phased manner, designed to cover all the items over a period of Three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the period ended and no material discrepancies between the book's records and the physical fixed assets have been noticed.
- c) According to the information and explanation given to us, the title deeds of the Immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year ended.
- e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year ended.

2) In respect of Inventory of the company:





- a) The management has conducted physical verification of inventory at reasonable intervals during the period ended, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- b) The company has not been sanctioned working capital limits in excess of five crore rupees during the period, in aggregate, from banks or financial institutions on the basis of security of current assets; and accordingly, provisions for the same is not applicable to the company.
- 3) The Company has during the period ended, not made investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- 4) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- 5) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76, or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable and complied with by the company.
- 6) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- 7)
 - a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as of 31st March 2025, for a period of more





than six months from the date on when they become payable except Income Tax Payable of F.Y 2023-24 Rs. 53.21.

- b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- 8) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the period ended in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- 9)
 - a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the period.
 - b) Company is not declared wilful defaulter by any bank or financial institution or other lender.
 - c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained.
 - d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes.
 - e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - f) According to the information and explanation given to us, the company has not raised loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies
- 10)
 - a) The Company has not raised funds by way of initial public offer.





- b) According to information and explanation given to us and on the basis of our examination of the records of the company, the company has made bonus issues of shares on 31/05/2024 of 33,65,711 Equity shares and right issue of shares on 13/07/2024 of 2,02,400 during the period, and have complied with section 63 and other applicable provisions of the companies Act 2013.
- 11)
- a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the period ended.
- b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) According to the information and explanation given to us, no whistle-blower complaints, received during the period ended by the company.
- 12) Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order are not applicable to the company
- 13) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- 14) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.
- 15) According to the information and explanations given to us, we are of the opinion that the company has not entered any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- 16) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.





Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.

- 17) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the period ended and the immediately preceding financial year.
- 18) According to the information and explanations given to us and based on our examination of the records of the Company, there has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable.
- 19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- 20) In our opinion and based on our examination of books of accounts, the company is not required provision for liability toward corporate social responsibility in accordance with section 135 of the companies act and hence this clause is not applicable.





- 21) The reporting under clause (xxi) is not applicable in respect of audit of Financial Statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For and on behalf of

M B JAJODIA & ASSOCIATES

Chartered Accountants

Firm's Registration Number: 0139647W

Manoj Jajodia

Partner

Membership Number: 162116

Peer Review No. 015630

Place: Ahmedabad

Date: 03-07-2025

UDIN- 25162116BMIFIM7830





"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of Nanta Tech Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Nanta Tech Limited** as of 31st March 2025 in conjunction with our audit of the Financial Statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting





Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and on behalf of

M B JAJODIA & ASSOCIATES

Chartered Accountants

Firm's Registration Number: 0139647W

Manoj Jajodia

Partner

Membership Number: 162116

Peer Review No. 015630

Place: Ahmedabad

Date: 03-07-2025

UDIN- 25162116BMIFIM7830



(IN LAKHS)			
Particulars	Note	31-Mar-2025	31-Mar-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	368.42	11.64
(b) Reserves and Surplus	4	1,048.01	604.70
(c) Money Received against Share Warrants			
Total		1,416.42	616.34
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term Borrowings	5	45.57	-
(b) Deferred Tax Liabilities (Net)	6	1.80	0.29
(c) Other Long-term Liabilities		-	-
(d) Long-term Provisions		-	-
Total		51.37	0.29
(4) Current liabilities			
(a) Short-term Borrowings	7	6.78	-
(b) Trade Payables	8		
- Due to Micro and Small Enterprises		675.09	203.15
- Due to Others		735.41	672.53
(c) Other Current Liabilities	9	40.98	18.70
(d) Short-term Provisions	10	200.60	52.21
Total		1,658.79	947.59
Total Equity and Liabilities		3,125.99	1,564.22
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	19.49	20.04
(ii) Intangible Assets		108.17	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Long-term Loans and Advances		-	-
(e) Other Non-current Assets		-	-
Total		127.66	20.04
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	12	816.72	305.13
(c) Trade Receivables	13	2,078.70	1,177.78
(d) Cash and cash equivalents	14	4.93	30.88
(e) Short-term Loans and Advances	15	5.57	4.34
(f) Other Current Assets	16	1.08	82.53
Total		2,907.73	1,595.13
Total Assets		3,125.99	1,594.17
Significant Accounting Policies	2		

As per our report of even date attached herewith
For, M B JAJODIA & ASSOCIATES
Chartered Accountants
FRN No. 0139547W
Peer Review No. 015638

For and on behalf of the Board,

Manoj Jajodia
Partner
M.No. 162116
Place : Ahmedabad
Date: 03-07-2025
UDIN: 25162116BMFM7830



Maysank Arvindbhai Jani
Managing Director
DIN: 00565906

Mansiben Maysankkumar Jani
Whole Time Director
DIN: 00665105



Nanta Tech Limited (Formerly Known as Nanta Tech Private Limited)

Office No. 703, Skywalk The Element, Godrej Garden City, Gota, Ahmedabad, Daskroi, Gujarat, India, 382481

CIN: U26405GJ2023PLC142367

Statement of Profit and loss for the Year Ended 31-Mar-2025

(In Lakhs)

Particulars	Note	31-Mar-2025	31-Mar-2024
Revenue from Operations	17	5,123.56	1,335.18
Other Income	18	6.01	0.19
Total Income		5,129.57	1,335.37
Expenses			
Cost of Material Consumed		-	-
Purchases of Stock in Trade	19	4,469.93	1,111.98
Change in Inventories of Work in Progress and Finished Goods and Stock in Trade	20	(451.59)	(365.13)
Employee Benefit Expenses	21	104.87	8.99
Finance Costs	22	2.72	-
Depreciation and Amortization Expenses	11	20.35	0.99
Other Expenses	23	357.61	333.13
Total expenses		4,503.89	1,089.96
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		625.68	245.41
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		625.68	245.41
Extraordinary Item		-	-
Profit/(Loss) before Tax		625.68	245.41
Tax Expenses			
- Current Tax		154.98	61.47
- Deferred Tax		2.51	0.29
- MAT Credit Entitlement		-	-
- Prior Period Taxes		-	-
- Excess/Short Provision Written back/off		-	-
Profit/(Loss) for the Period from Continuing Operations		468.18	183.65
Profit/(loss) from Discontinuing Operation (before tax)		-	-
Tax Expenses of Discontinuing Operation		-	-
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Profit/(Loss) for the period		468.18	183.65
Earnings Per Share (Face Value per Share Rs.10 each)	24		
-Basic (In Rs)		12.91	5.43
-Diluted (In Rs)		12.91	5.43
Significant Accounting Policies	2		

As per our report of even date attached herewith

For, **M B JAJODIA & ASSOCIATES**

Chartered Accountants

FRN No. 0139647W

Peer Review No. 015630

Manoj Jajodia

Manoj Jajodia
Partner

M No. 162116

Place : Ahmedabad

Date: 03-07-2025

UDIN: 25162116BMIFIM7830



Mayank Arvindbhai Jani

Mayank Arvindbhai Jani
Managing Director
DIN: 09565806

Mansiben Mayankkumar Jani

Mansiben Mayankkumar Jani
Whole Time director
DIN: 08665105



Nanta Tech Limited (Formerly Known as Nanta Tech Private Limited)

Office No. 703, Skywalk The Element, Godrej Garden City, Gota, Ahmedabad, Daskroi, Gujarat, India, 382481

CIN: U26405GJ2023PLC142367

Cash Flow Statement for the year ended 31-Mar-2025

(In Lakhs)

Particulars	Note	31-Mar-2025	31-Mar-2024
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax and Extra ordinary Items		625.68	245.41
Adjustments for:			
Depreciation and Amortisation Expense		20.35	0.99
Interest Paid		1.36	-
Operating Profit before working capital changes		647.38	246.40
Changes in Working Capital			
(Increase)/Decrease in Trade Receivables		(950.95)	(1,127.76)
(Increase)/Decrease in Inventories		(451.59)	(365.13)
(Increase)/Decrease in Short Term Loans and Advances		(0.25)	(3.13)
(Increase)/Decrease in Other Current Asset		14.55	(18.53)
(Increase)/Decrease in Other Bank Balance		(0.19)	-
Increase/(Decrease) in Trade Payables		538.76	875.68
Increase/(Decrease) in other Current liabilities		22.28	18.70
Cash (Used in)/Generated from Operating Activities		(180.00)	(373.77)
Less :- Income Tax paid(Net)		7.59	8.26
Net Cash (Used in)/Generated from Operating Activities		(187.59)	(382.03)
Extraordinary Items		-	-
Net cash generated from / (used in) Operating Activities.....A		(187.59)	(382.03)
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(0.43)	(30.05)
Purchase of Intangible Asset		(208.72)	-
Net cash generated from / (used in) Investing Activities.....B		(209.15)	(30.05)
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Share Capital		321.94	432.66
Proceeds From Short Term Borrowings		0.78	-
Proceeds From Long Term Borrowings		49.57	-
Interest Paid		(1.36)	-
Net cash generated from / (used in) Financing Activities.....C		380.92	432.66
Net increase in cash and cash equivalents (A+B+C)		(15.82)	20.58
Opening Balance of Cash and Cash Equivalents		20.58	-
Closing Balance of Cash and Cash Equivalents		4.76	20.58



Components of cash and cash equivalents	31-Mar-2025	31-Mar-2024
Cash on hand	2.10	7.76
Cheques, drafts on hand	-	-
Balances with banks	2.66	12.82
Cash and cash equivalents as per Cash Flow Statement	4.76	20.58

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

As per our report of even date attached herewith

For and on behalf of the Board,

For, M B JAJODIA & ASSOCIATES

Chartered Accountants

FRN No. 0139647W

Peer Review No. 015630

Manoj Jajodia

Manoj Jajodia

Partner

A No. 162116

Place : Ahmedabad

Date: 03-07-2025

UDIN: 25162116BMIFIM7830



Mayank Arvindbhai Jani

Mayank Arvindbhai Jani

Managing Director

DIN: 09565806

Mansiben Mayankkumar Jani

Mansiben Mayankkumar Jani

Whole Time director

DIN: 08665105



Nanta Tech Limited (Formerly Known as Nanta Tech Private Limited)

Office No. 703, Skywalk The Element, Godrej Garden City, Gota, Ahmedabad, Daskroi, Gujarat, India, 382481

CIN: U26405GJ2023PLC142367

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

M/s Nanta Tech Limited (the 'Company') was originally incorporated on 26th June 2023 (formerly known as Nanta Tech Private Limited). The Company is engaged in the business of supplying, installation, testing and commissioning of Audio Visual (AV) products, Service Robots and IT Networking solutions (i.e., wired/wireless system cabling) which serves different verticals like retail, hospitality, enterprise, educational and infrastructure, among others. The registered office address of the Company is Office No. 703, Skywalk The Element, Godrej Garden City, Gota, Ahmedabad, Daskroi, Gujarat, India, 382481.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Significant accounting judgements, accounting estimates and assumptions

The preparation of financial statements requires management to make certain judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities (including contingent liabilities) and the accompanying disclosures. Estimates and underlying assumptions are reviewed on an ongoing basis.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Intangible assets

Intangible assets are stated at cost, less accumulated amortisation. Costs include all expenses incurred to bring the asset to its present condition.

e Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

f Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.



Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

h Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable value.
Raw Material	At lower of cost or net realizable value.
WIP	At Cost
Consumables	At Cost

i Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

j Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. Borrowing costs consist of interest and transaction costs that an entity incurs in connection with the borrowing of funds.

k Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised for when the Company has at present, legal or contractual obligation as a result of past events, only if it is probable that an outflow of resources embodying economic outgo or loss will be required and if the amount involved can be measured reliably.

Contingent liabilities being a possible obligation as a result of past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more future events not wholly in control of the Company are not recognised in the accounts. The nature of such liabilities and an estimate of its financial effect are disclosed in notes to the financial statements.

Contingent assets are not recognised in the financial statements. The nature of such assets and an estimate of its financial effect are disclosed in notes to the financial statements.

l Revenue recognition

Revenue is recognised on the delivery of goods. Revenue is reported net of discount. Revenue in case of sale of services are recognised on the basis of performance of service.

m Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.



Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

n Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

o Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

p Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

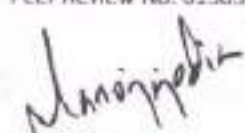
As per our report of even date attached herewith

For, **M B JAJODIA & ASSOCIATES**

Chartered Accountants

FRN No. 0139647W

Peer Review No. 015630



Manoj Jajodia

Partner


M.No. 162116

Place : Ahmedabad

Date: 03-07-2025

UDIN: 251621160MIFIM7830



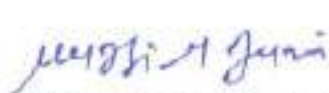


Mayank Arvindbhai Jani

Managing Director

DIN: 09565806

For and on behalf of the Board,



Mansiben Mayankkumar Jani

Whole Time director

08665105



Nanta Tech Limited (Formerly Known as Nanta Tech Private Limited)

Office No. 703, Skywalk The Element, Godrej Garden City, Gota, Ahmedabad, Daskroi, Gujarat, India, 382481

CIN: U26405GJ2023PLC142367

Notes forming part of the Financial Statements

3 Share Capital

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Authorised Share Capital		
Equity Shares 5500000, of Rs. 10 each	550.00	100.00
Issued Capital		
Equity Shares 3684170, of Rs. 10 each	368.42	11.61
Total	368.42	11.61

- 3.1 During the Year ended the company has issued 3365711 shares under bonus issue dated 22/07/2024 and 202400 Shares under right issued on 13/07/2024.
- 3.2 The company has not declared any dividend to equity shareholders during the Year ended as on 31-Mar-2025. (P.Y. - Nil)
- 3.3 Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(i) Reconciliation of number of shares

(In Lakhs)

Particulars	31-Mar-2025		31-Mar-2024	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Opening Balance	116,059	11.61	-	-
Issued during the year (Other than Right and Bonus)	-	-	116,059	11.61
Right Issue	202,400	20.24	-	-
Bonus Issue	3,365,711	336.57	-	-
Closing balance	3,684,170	368.42	116,059	11.61

(ii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-Mar-2025		31-Mar-2024	
	No. of shares	In %	No. of shares	In %
Mansiben Mayankkumar Jani	3,199,885	86.85%	111,059	95.60%

(iii) Shares held by Promoters at the end of the year 31-Mar-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Mansiben Mayankkumar Jani	Equity Share	3,199,885	86.85%	-8.84%
Mayank Arvindbhai Jani	Equity Share	130,800	3.55%	-0.76%



(iv) Shares held by Promoters at the end of the year 31-Mar-2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Mansiben Mayankkumar Jani	Equity Share	111,059	95.69%	100%
Mayank Arvindbhai Jani	Equity Share	5,000	4.31%	100%

4 Reserves and Surplus

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Reserve and Surplus		
Opening Balance	183.65	-
Add: Transfer from P&L	468.18	183.65
Closing Balance	651.83	183.65
Security Premium		
Opening Balance	421.05	-
Less: Bonus Issue (Capitalisation of Reserve)	(336.57)	-
Add: Addition during the year	311.70	421.05
Closing Balance	396.18	421.05
Total	1,048.01	604.70

5 Long Term Borrowings

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Secured Loan		
From NBFC	31.28	-
Unsecured Loan		
Loan From Director		
Mansiben Mayankkumar Jani	17.91	-
Mayank Arvindbhai Jani	0.36	-
Total	49.57	-

5.1 Nature Of Securities And Terms Of Repayment For Secured And Unsecured Long Term Borrowings :

(In Lakhs)

Name of Lender	Securities Offered Principal Terms & Condition	31-Mar-2025	31-Mar-2024
SMFG India Credit Co. Ltd.	Nature of Loan - Loan Against Immovable Property Rate of Interest - 13 % p.a. Repayment Term - 180 Months Amount Sanction - Rs. 32.30 Lakhs Instalment - 0.41 Lakhs	31.28	-

5.2 Personal Guarantee by Arvind Jani (Father of Mayank Arvindbhai Jani (Managing Director))

The property owned by father of Director (Mr. Arvind Jani) located at Block No. B flat no. 202, second floor, Nishan Royal, Nr. Aalok Residency, B/S Kamuba Party Plot, New Ranip, Ahmedabad-382470, given as collateral security for Loan to SMFG India Credit Co. Ltd.

5.3 Terms & Condition Of Unsecured Loans

Unsecured Loan from Directors has taken for business purpose only.

Loans from directors have been obtained on an interest-free basis and without any specific terms and conditions attached.



6 Deferred Tax Liabilities

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Deferred tax liabilities	1.80	0.29
Total	2.80	0.29

7 Short Term Borrowings

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Current maturities of long term borrowings		
Secured Loan		
From NBFC	0.78	-
Total	0.78	-

7.1 Nature Of Securities And Terms Of Repayment For Secured And Unsecured Short Term Borrowings Including Current Maturities :

(In Lakhs)

Name of Lender	Securities Offered Principal Terms & Condition	31-Mar-2025	31-Mar-2024
SMFG India Credit Co. Ltd.	Nature of Loan - Loan Against Immovable Property Rate of Interest - 13 % p.a. Repayment Term - 180 Months Amount Sanction - Rs. 32.30 Lakhs Instalment - 0.41 Lakhs	0.78	-

7.2 Personal Guarantee by Arvind Jani (Father of Mayank Arvindbhai Jani (Managing Director))

The property owned by father of Directors (Mr. Arvind Jani) located at Block No. B flat no. 202, second floor, Nishan Royal, Nr. Aalok Residency, B/5 Kamubha Party Plot, New Ranip, Ahmedabad-382470, given as collateral security for Loan to SMFG India Credit Co. Ltd.

8 Trade Payables

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Due to Micro and Small Enterprises	675.03	203.15
Due to others	739.41	672.53
Total	1,414.43	875.68

Note :- Trade Payables are certified and confirmed by the management of the company.

8.1 Trade Payable Ageing Schedule as at 31-Mar-2025

(In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	672.87	2.16	-	-	675.03
Others	734.48	4.93	-	-	739.41
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					1,414.43
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					1,414.43



8.2 Trade Payable Ageing Schedule as at 31-Mar-2024

(In Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	203.15	-	-	-	203.15
Others	600.81	19.35	-	52.37	672.53
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					875.68
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					875.68

9 Other Current Liabilities

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
- Statutory Dues		
TDS Payable	27.27	7.11
Professional Tax Payable	0.26	0.04
- Other Dues		
Remuneration Payable	-	2.00
Salary Payable	4.54	4.15
Audit Fees Payable	5.00	2.00
Conveyance Expense Payable	0.07	-
Electricity Expense Payable	0.07	0.09
Advance Received From Customers	3.78	3.33
Total	40.98	18.70

10 Short Term Provisions

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Income Tax Payable (FY 2023-24)	53.21	53.21
Income Tax Payable (FY 2024-25)	147.39	-
Total	200.60	53.21

12 Inventories

(Valued at Cost or NRV, whichever is less)

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Stock-in-trade	816.72	365.13
Total	816.72	365.13

Note :- Inventory is certified by the management of the company.



13 Trade Receivables

(Unsecured, considered good unless otherwise stated)

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Trade receivables	2,078.70	1,127.76
Total	2,078.70	1,127.76

Note :- Trade Receivables are certified and confirmed by the management of the company.

13.1 Trade Receivables Ageing Schedule as at 31-Mar-2025

(In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	1,932.91	73.24	72.55	-	-	2,078.70
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						2,078.70
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						2,078.70

13.2 Trade Receivables Ageing Schedule as at 31-Mar-2024

(In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	1,121.14	4.51	2.11	-	-	1,127.76
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						1,127.76
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						1,127.76



14 Cash and Cash Equivalents

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Cash in Hand	2.10	7.76
Cash at Bank		
- ICICI Bank	2.15	12.82
- Union Bank of India	0.51	-
Cash and Cash Equivalents - Total	4.76	20.58
Other Bank Balances:		
Deposits with original maturity for more than 12 months	0.19	-
Total	4.95	20.58

15 Short Term Loans and Advances

(Unsecured, considered good unless otherwise stated)

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Advance Given to Suppliers	3.37	3.13
Total	3.37	3.13

16 Other Current Assets

(Unsecured, considered good unless otherwise stated)

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Gst Receivable	3.39	18.55
Office Rent Deposit	0.60	-
Total	3.99	18.55



PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS									
(In Lakhs)									
Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION			NET BLOCK		
	As at 01-Apr-2024	Addition during the year	Ded/Adj during the year	As at 31-Mar-2025	As at 01-Apr-2024	Upto 31-Mar-2025	Ded/Adj during the year	As at 31-Mar-2025	As at 31-Mar-2024
I. Property, Plant and Equipment									
Office Equipments	4.13	0.20	-	4.33	0.08	1.91	-	1.99	2.34
Electrical Equipments	3.08	-	-	3.08	0.09	0.78	-	0.86	2.22
Computers	2.03	0.23	-	2.26	0.14	1.32	-	1.46	0.80
Furniture and Fixtures	5.72	-	-	5.72	0.16	1.44	-	1.60	1.89
Motor Vehicle	15.08	-	-	15.08	0.51	4.55	-	5.07	5.56
Total	30.05	0.43	-	30.47	0.99	9.99	-	10.98	29.06
II. Intangible Assets									
Software Servers	-	208.72	-	208.72	-	10.35	-	10.35	198.37
Total	30.05	209.15	-	239.19	0.99	20.35	-	21.33	29.06
Previous Year Total	-	30.05	-	30.05	-	0.99	-	0.99	29.06



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CIN: U26405GJ2023PLC142367

Notes forming part of the Financial Statements

17 Revenue From Operations

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Revenue from Sale of Goods	4,678.05	951.11
Revenue from Sale of Services	445.51	384.07
Total	5,123.56	1,335.18

18 Other Income

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Freight on Sales	6.01	0.19
Total	6.01	0.19

19 Purchases of Stock in Trade

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Purchases of Goods	4,469.93	1,111.98
Total	4,469.93	1,111.98

20 Change in Inventory of Work in Progress, Stock in Trade and Finished Goods

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Stock in Trade		
Opening stock	365.13	-
Less: Closing stock	816.72	365.13
Total	(451.59)	(365.13)
Total	(451.59)	(365.13)

Note :- Inventory is certified by the management of the company.

21 Employee Benefit Expenses

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Salary & Wages	62.87	6.99
Director Remuneration	42.00	2.00
Total	104.87	8.99



22 Finance costs

(in Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
SMFG Interest Expense	1.36	-
Loan Processing Charges	1.36	-
Total	2.72	-

23 Other Expenses

(in Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Direct Expenses		
Freight Charges	5.65	0.03
Installation and Commissioning	0.67	-
Software Consultancy and Development charges	268.05	321.33
Website Development	19.92	-
Other Expenses		
Advertisement Expense	1.29	1.09
Audit Fees	5.00	2.00
Commission Expense	-	3.50
Director Sitting Fees	1.75	-
Miscellaneous Expenses	7.42	1.85
Power & Fuel Expense	1.29	0.09
Professional Fees	32.05	1.75
R & D Expense	0.29	-
Rent Rates & Taxes	10.92	1.49
Travelling & Conveyance	3.30	-
Total	357.61	343.13



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CIN: U26405GJ2023PLC142367

Notes forming part of the Financial Statements

24 Earning Per Share

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Profit attributable to equity shareholders	468.18	183.65
Weighted average number of Equity Shares (Absolute)	3,627,054	3,379,499
Earnings per share basic (Rs)	12.91	5.43
Earnings per share diluted (Rs)	12.91	5.43
Face value per equity share (Rs)	10.00	10.00

Weighted Average Number of Equity Shares

Particulars	31-Mar-2025	31-Mar-2024
Opening Shares	116059	-
Allotment during the Year	-	13788
Bonus Issue	3365711	3365711
Right Issue	145,284	-
Total	3,627,054	3,379,499

25 Auditors' Remuneration

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
Payments to Auditor		
- Audit Fees	5.00	2.00
- For Others	0.67	-
Total	5.67	2.00

26 Related Party Disclosure**i) List of Related Parties****a Key Management Personnel ('KMP')**

Related Party	Date of Appointment / Cessation	Relation
Mansiben Mayankkumar Jani	26/06/2023	Whole-Time Director
Mayank Arvindbhai Jani	26/06/2023	Managing Director
Minesh Patel	22/05/2025 To 27/02/2025	Director
Manish Joshi	03/07/2024 To 29/01/2025	Chief Financial Officer
Neha Gupta	03/07/2024 To 01/02/2025	Company Secretary

b Relative of Key Management Personnel ('KMP')

Related Party	Relation
Dhiraj Acharya	Relative of Director
Aryind Jani	Relative of Director



c Related Entities

Related Party	Relation
MNT Info Vision Pvt Ltd.	Common Director

ii) Summary of Transactions during the year/period:

(In Lakhs)

Particulars	Relation	31-Mar-2025	31-Mar-2024
Director's Remuneration			
Mansiben Mayankkumar Jani	Whole-Time Director	18.00	1.00
Mayank Arvindbhai Jani	Managing Director	24.00	1.00
Salaries			
Dhiraj Acharya	Relative of Director	-	0.13
Manish Joshi	Chief Financial Officer	2.43	-
Neha Gupta	Company Secretary	1.48	-
Purchase			
Mansiben Mayankkumar Jani	Whole-Time Director	37.36	21.08
Mnt Info Vision Private Limited	Common Director	69.65	-
Unsecured Loan Received From Director			
Mansiben Mayankkumar Jani	Whole-Time Director	39.40	-
Mayank Arvindbhai Jani	Managing Director	63.43	-
Unsecured Loan Repaid To Director			
Mansiben Mayankkumar Jani	Whole-Time Director	21.49	-
Mayank Arvindbhai Jani	Managing Director	63.05	-

iii) Summary of outstanding balances at the end of the year/period:

(In Lakhs)

Particulars	Relation	31-Mar-2025	31-Mar-2024
Trade Payable			
Mnt Info Vision Private Limited	Common Director	4.82	0.59
Mansiben Mayankkumar Jani	Whole-Time Director	-	0.92
Unsecured Loan			
Mansiben Mayankkumar Jani	Whole-Time Director	17.91	-
Mayank Arvindbhai Jani	Managing Director	0.38	-

No Loans or advances are granted to Promoters, Directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person that are repayable on demand or without specifying any terms or period of repayment.

Note:-

The Company has not given/ provided any guarantee/ collaterals for and on behalf of the aforementioned related parties.

No amount has been written off or written back during the year in respect of debts due from or to related parties.

List Company/entity owned or significantly influenced by directors, Key Management Personnels and Relative of Key Management Personnel have been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.



iv) Personal Guarantee by Arvind Jani (Father of Managing Director)

The property owned by father of Directors (Arvind Jani) located at Block No. 8 flat no. 202, second floor, Nishan Royal, Nr. Aalok Residency, B/S Kamuba Party Plot, New Ranip, Ahmedabad-382470, given as collateral security for Loan to SMFG India Credit Co. Ltd.

27 Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-2025	31-Mar-2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.76	1.62	8.33%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.04	-	100%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service (EBITDA)}}{\text{Debt Service}}$	302.81	-	100%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	0.12	0.15	-22.71%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	8.68	7.31	18.68%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	3.20	2.37	35.10%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	0.98	0.63	53.71%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Working Capital}}$	5.57	4.54	22.63%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	0.09	0.14	-33.56%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	0.43	0.40	7.49%
(k) Return on Equity	$\frac{\text{Net Income}}{\text{Average Shareholder's Equity}}$	0.46	0.60	-22.71%

Note:

Earning available for Debt Service = Net Profit before taxes + Non-cash operating expenses + Interest + other exceptional item

Debt service = Interest & Lease Payments + Principal Repayments

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability



Reasons for Variances (If Variance is more than 25%)

Particulars	Reasons
Debt-Equity Ratio	The change in the ratio is due to the company has obtained loan during the year which were not in previous financial year.
Debt Service Coverage Ratio	The change in the ratio is due to the company has obtained loan during the year which were not in previous financial year.
Net Profit Ratio	The change in the ratio is due to the purchase cost of the company during the year has increased as compared to previous year.
Trade Receivable Turnover Ratio	The change in ratio in current year is due to an increase in the Debtor credit period.
Trade Payable Turnover Ratio	The change in the ratio for the current year is due to an increase in the credit period extended by creditors.

28 Additional Regulatory Information as per Schedule III of Companies Act, 2013

Micro and Small Enterprise

(In Lakhs)

Particulars	31-Mar-2025		31-Mar-2024	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	675.03	-	203.15	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-

29 Others

- Previous year figures have been regrouped and rearranged wherever necessary, to make them comparable with those of current year.
- Trade Payables, Advances and Liabilities have been taken as per books, are subject to reconciliation/confirmation and consequential adjustments, if any.
- In the opinion of Board of Directors, Current Asset, Loans and Advances are Approximately of the same value at which these are stated in the Balance Sheet, if realized in ordinary course of business.

30 Title deeds of Immovable Property not held in name of the Company

The company does not have any immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the company) for which title deeds are not held in the name of the company. Accordingly, the requirement to disclose details relating to title deeds of immovable properties not held in the name of the company is not applicable.

Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

32 Intangible assets under development:

The Company have no Intangible Asset under Development.



33 Details of Benami Property held

The Company affirms that no proceedings have been initiated or are pending against it under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder. The Company does not hold any benami property, nor has it been involved in any transaction that qualifies as a benami transaction as defined under the said Act.

34 Contingent Liabilities

Disclosures related to Contingent Liabilities

(In Lakhs)

Particulars	31-Mar-2025	31-Mar-2024
I. Contingent Liabilities		
(a) Claims against the company not acknowledged as debt*		
(b) Other money for which the company is contingently liable*		
Bank Guarantee	0.19	-

35 Wilful Defaulter

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

36 Registration of Charge

The company has obtained secured loans from SMFG India Credit Co. Ltd., (Amount of Rs. 32.30 Lakhs) which were sanctioned on October 28, 2024 for which charge was not created. The company has made necessary application under Companies Act, 2013 for compliance of the same.

37 Arrangements and Amalgamations

There are no Scheme of Arrangements placed before the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 for approval.

38 Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

39 Utilisation of Borrowed funds and share premium

The Company has not received any fund (which are material either individually or in the aggregate) from any party(ies) (Funding Party(ies)) with the understanding whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

40 Corporate Social Responsibility (CSR)

The Provision of Section 135 of the Companies Act 2013 in relation to Corporate Social Responsibility are not applicable to the Company during the year and hence reporting under this clause is not applicable.

41 Segment Reporting

The Company has single reportable business segment. Hence, no separate information for segment-wise disclosure is given in accordance with the requirements of AS 17 - Operation Segments.



42 Undisclosed Income

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

43 Virtual Currency Transaction

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

As per our report of even date attached herewith

For, **M B JAJODIA & ASSOCIATES**

Chartered Accountants

FRN No. 0139647W

Peer Review No. 015630

For and on behalf of the Board,

Manoj Jajodia
Manoj Jajodia

Partner

M.No. 162116

Place : Ahmedabad

Date: 03-07-2025

UDIN: 25162116BMIFIM7830



Mayank Arvindbhai Jani

Mayank Arvindbhai Jani

Managing Director

DIN: 09565806

Mansiben Mayankkumar Jani

Mansiben Mayankkumar Jani

Whole Time director

DIN: 08665105



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Details of Shareholders as of 31/03/2025

SR. NO	NAME	NO. OF SHARES	% OF TOTAL SHARES
1	Girishkumar Madhavlal Patel	11,400	0.33%
2	Madhavlal S Patel	15,600	0.42%
3	Gurvaniben Kirtikumar Vakharia	3,200	0.00%
4	Madhusudan Vadhval Patel	10,200	0.28%
5	Kumawat Dharamjay Dwarkaprasad	20,000	0.54%
6	Nirmal Mahendrabhai Patel	20,000	0.54%
7	Nirali Prafullabhai Kadiya	2,200	0.20%
8	Manish Vinodchandra Joshi	23	0.00%
9	Purvi Manishkumar Joshi	23	0.00%
10	Amur Dayaram Waghela	23	0.00%
11	Mayank Anindbhai Jani	130,800	3.55%
12	Trivedi Pragnesh Pravinbhai	23	0.00%
13	Mensiben Mayankkumar Jani	3,195,855	86.85%
14	Kunal Jawahar Sawa	9,600	0.25%
15	Jani Giraben Anindbhai	23	0.00%
16	Dhirajkumar Chinubhai Acharya	4,800	0.13%
17	Kishan Narayanprasad Agrawal	4,200	0.11%
18	Rooco Invest Private Limited	62,400	1.69%
19	Jyoti Ketan Vakharia	43,200	1.17%
20	Kingsman Wealth Management Private Limited	28,800	0.78%
21	Vimal Nandkishore Melu	12,000	0.33%
22	Malikarjuna K R	800	0.02%
23	Kokilaben Kirtibhai Shah	25,600	0.69%
24	Dipti Pavanbhai Shah	17,600	0.48%
25	Leena Sachin Shetty	6,400	0.17%
26	Pitarn Goel Huf	8,800	0.24%
27	Khushbu Rinkesh Shah	4,800	0.13%
28	Vpk Global Ventures Fund - Vpk Global Ventures Fund - Scheme 1	18,400	0.50%
29	Benani Capital- Benani Capital Scheme 1	18,400	0.50%
	Total	3684170	100%



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CIN: U26405GJ2023PLC142367

Details of Directors As on 31/03/2025

Name	Date of Appointment	Designation
Mansiben Mayankkumar Jani	26/06/2023	Whole-Time Director
Mayank Arvindbhai Jani	26/06/2023	Managing Director
Vartica Khanna	03/07/2024	Independent Director
Brahma Ghosh Raval	03/07/2024	Independent Director

