

# **Aurionpro Foundation**

**Audited Financial Statements**

**FY 2024-25**

## Independent Auditor's Report

To the Members of  
Aurionpro Foundation (Section 8 Company)

Report on the Audit of the Financial Statements

### Opinion

I have audited the accompanying financial statements of **Aurionpro Foundation** ("the Company"), ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

In my opinion and to the best of my information and according to the explanations given to me, 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 at 31st March, 2025, and its profit, (including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

### Basis of Opinion

I have conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am 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 my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information I am required to report that fact. I 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, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;

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 responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives is 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 my 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, I have exercise professional judgment and maintain professional skepticism throughout the audit. I have 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 my 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, I am also responsible for expressing my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

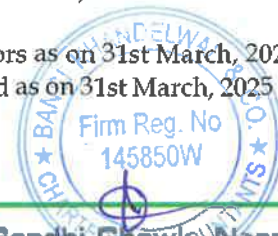
Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in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

I have communicated 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 I have identified during my audit.

I have also provided those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

#### **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 Act. In my opinion and according to the information and explanations given to me, the said order is not applicable, since it is registered under section 8 of the company act; as defined under section 2(42) (iii) of the Companies Act 2024 (18 of 2013).
2. As required by Section 143 (3) of the Act, I have report that:
  - (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
  - (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
  - (d) In my 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 are disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.



- (f) Section 143(3)(i) of the Companies Act 2013 requires the auditors of the companies to report as whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls. However, the company being private limited company and having turnover less than Rupees Fifty Crore and aggregate borrowings from banks and financial institutions less than Twenty-Five Crore, clause (i) of sub-section (3) of section 143 shall not apply to the company.
- (g) In my opinion, no managerial remuneration for the year ended 31st March, 2025 has been paid / provided by the Company to its directors or members, hence provisions of section 197 read with Schedule V to the Act not applicable to Section 8 Company.
- (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 my opinion and to the best of my information and according to the explanations given to me:
- The Company does not have any pending litigations which has the impact on its financial position in its financial statements.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (a) The management has represented that, to the best of its knowledge and belief, to the financial statements, 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 or entity, 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, to the financial statements, no funds have been received by the Company from any person or entity, including foreign entity ("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;
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The Company has not issued or declared any dividend during the year. Since this company is not eligible.





- vi. Based on my examination which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended 31 March, 2025 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's. Further, during the course of my audit I did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail have been preserved by the company since 01 April, 2024.

**For Bansi Khandelwal & Co.**  
Chartered Accountants  
Firm Registration No. 145850W



**Bansi V Khandelwal**  
Proprietor  
Membership No. 138205  
UDIN: 25138205BMJHOD4603



Date: 9th May 2025  
Place: Navi Mumbai

**Aurionpro Foundation**  
Balance Sheet As at March 31, 2025

(Rs. in lakhs)

| Particulars                             | Note | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---|------|-------------------------|-------------------------|
| <b>ASSETS</b>                           |      |                         |                         |
| <b>Non Current Assets</b>               |      | -                       | -                       |
|   |      |                         | -                       |
| <b>Current Assets</b>                   |      |                         |                         |
| (a) Financial Assets                    |      |                         |                         |
| (i) Cash and cash equivalents           | 3    | 2.96                    | 1.00                    |
| (b) Other current assets                |      |                         | -                       |
|   |      | 2.96                    | 1.00                    |
|   |      |                         |                         |
| <b>TOTAL</b>                            |      | <b>2.96</b>             | <b>1.00</b>             |
| <b>EQUITY AND LIABILITIES</b>           |      |                         |                         |
| <b>EQUITY</b>                           |      |                         |                         |
| (a) Equity Share Capital                | 4    | 1.00                    | 1.00                    |
| (b) Other Equity                        |      | (0.04)                  | (1.64)                  |
|   |      | 0.96                    | (0.64)                  |
| <b>LIABILITIES</b>                      |      |                         |                         |
| <b>Non Current Liabilities</b>          |      | -                       | -                       |
| <b>Current Liabilities</b>              |      |                         |                         |
| (a) Financial Liabilities               |      | -                       | -                       |
| (i) Trade payables                      | 5    |                         |                         |
| Due to Micro and Small Enterprises      |      | -                       | -                       |
| Due to Others                           |      | 1.35                    | 0.81                    |
| (ii) Other Financial Liabilities        | 6    | 0.65                    | 0.83                    |
| (b) Other Current Liabilities           |      | -                       | -                       |
|   |      | 2.00                    | 1.64                    |
| Summary of Material accounting policies | 1-2  |                         |                         |
| <b>TOTAL</b>                            |      | <b>2.96</b>             | <b>1.00</b>             |

The accompanying notes are an integral part of the financial statements (refer note 1-13)

As per our report of even date  
**For Bansi Khandelwal & Co**  
Chartered Accountants  
Firm Registration No. 145850W

**Bansi Khandelwal**  
Proprietor  
M. No.: 138205



Navi Mumbai, 09th May 2025

For and on behalf of the Board of Directors

**Amit Sheth**  
Director  
DIN No. 00122623

**Ashwin Darji**  
Director  
DIN No. 08559779

Navi Mumbai, 09th May 2025



**Aurionpro Foundation****Statement of Income and Expenditure for the Year ended March 31, 2025**

(Rs. in lakhs)

| Particulars  | Note | For the Year ended<br>March 31,2025 | For the Year ended<br>March 31,2024 |
|--|------|-------------------------------------|-------------------------------------|
| Donations & Contributions                                | 7    | 45.50                               | 22.00                               |
| <b>Total Income</b>                                      |      | <b>45.50</b>                        | <b>22.00</b>                        |
| <b>Expenditure :</b>                                     |      |                                     |                                     |
| Employee benefits expenses                               |      | -                                   | -                                   |
| Finance cost   |      | -                                   | -                                   |
| Depreciation and amortization expenses                   |      | -                                   | -                                   |
| Other Expenses   | 8    | 43.90                               | 23.54                               |
| <b>Total Expenses</b>                                    |      | <b>43.90</b>                        | <b>23.54</b>                        |
| <b>Profit/ (loss) before tax</b>                         |      | <b>1.60</b>                         | <b>(1.54)</b>                       |
| <b>Tax expense:</b>                                      |      |                                     |                                     |
| Current tax  |      | -                                   | -                                   |
| Deferred tax Charge                                      |      | -                                   | -                                   |
| <b>Profit/ (loss) after tax</b>                          |      | <b>1.60</b>                         | <b>(1.54)</b>                       |
| Other Comprehensive Income                               |      | -                                   | -                                   |
| <b>Total Comprehensive Income/(loss)</b>                 |      | <b>1.60</b>                         | <b>(1.54)</b>                       |
| <b>Earning per share on Equity Shares of Rs. 10 each</b> |      |                                     |                                     |
| - Basic and Diluted                                      | 9    | 16.02                               | (15.37)                             |

The accompanying notes are an integral part of the financial statements (refer note 1-13)

As per our report of even date

**For Banshi Khandelwal & Co.**

Chartered Accountants

Firm Registration No. 145850W

**Banshi Khandelwal**

Proprietor

M. No.: 138205

Navi Mumbai, 09th May 2025

**For and on behalf of the Board of Directors**

**Amit Sheth**

Director

DIN No. 00122623

Navi Mumbai, 09th May 2025

**Ashwin Darji**

Director

DIN No. 08559779



**Aurionpro Foundation****Statement of Changes in Equity for the year ended March 31, 2025****Note A :- Equity share Capital**

| Particulars  | Note     | Rs. in lakhs |
|--|----------|--------------|
| <b>As at 31 March 2023</b>                                 |          | <b>1.00</b>  |
| Changes in equity share capital due to prior period errors |          | -            |
| <b>Restated balance as at April 1, 2023</b>                |          | <b>1.00</b>  |
| Changes in Equity share capital during the year            |          | -            |
| <b>As at 31 March 2024</b>                                 | <b>4</b> | <b>1.00</b>  |
| Changes in equity share capital due to prior period errors |          | -            |
| <b>Restated balance as at April 1, 2024</b>                |          | <b>1.00</b>  |
| Changes in Equity share capital during the year            |          | -            |
| <b>As at 31 March 2025</b>                                 |          | <b>1.00</b>  |

**Note B : Other Equity**

(Rs. in lakhs)

| Particulars   | Reserves & Surplus                                |                      | Total  |
|---|---|----------------------|--------|
|   | General Reserve/<br>Securities<br>Premium Reserve | Retained<br>Earnings |        |
| <b>Balance as at March 31, 2023</b>                         | -   | (0.10)               | (0.10) |
| Surplus/ (Deficit) of Statement of Profit and Loss          | -   | (1.54)               | (1.54) |
| Other comprehensive income for the year (net of tax)        | -   | -                    | -      |
| <b>Total comprehensive income for the year (net of tax)</b> | -   | (1.54)               | (1.54) |
| <b>Balance as at 31 March 2024</b>                          | -   | (1.64)               | (1.64) |
| Surplus/ (Deficit) of Statement of Profit and Loss          | -   | 1.60                 | 1.60   |
| Other comprehensive income for the year (net of tax)        | -   | -                    | -      |
| <b>Total comprehensive income for the year (net of tax)</b> | -   | 1.60                 | 1.60   |
| <b>Balance as at 31 March 2025</b>                          | -   | (0.04)               | (0.04) |

The accompanying notes are an integral part of the financial statements (refer note 1-13)

As per our report of even date  
**For Bansil Khandelwal & Co.**  
Chartered Accountants  
Firm Registration No. 145850W

**For and on behalf of the Board of Directors**

**Bansil Khandelwal**  
Proprietor  
M. No.: 138205



**Amit Sheth**  
Director  
DIN No. 00122623



**Ashwin Darji**  
Director  
DIN No. 08559779

Navi Mumbai, 09th May 2025

Navi Mumbai, 09th May 2025

**Aurionpro Foundation**  
**Cash Flow Statement for the year ended March 31, 2025**

(Rs. in lakhs)

| Particulars  | For the year ended<br>March 31, 2025 | For the year ended<br>March 31, 2024 |
|--|--------------------------------------|--------------------------------------|
| <b>A. Cash Flow From Operating Activities :</b>              |                                      |                                      |
| Net profit/ (loss) before tax                                | 1.60                                 | (1.54)                               |
| Adjustments for :  |                                      |                                      |
| Interest Income  | -                                    | -                                    |
| Interest Expenses  | -                                    | -                                    |
| <b>Operating Cash Flow Before Changes in Working Capital</b> | <b>1.60</b>                          | <b>(1.54)</b>                        |
| Decrease in Trade Receivables and Other Assets               | -                                    | -                                    |
| Increase in Trade Payables and Other Liabilities             | 0.36                                 | 1.54                                 |
| <b>Cash Generated From Operations</b>                        | <b>1.96</b>                          | <b>0.00</b>                          |
| Payment of Taxes (net of refunds)                            | -                                    | -                                    |
| <b>Net Cash Flow Generated From Operating Activities (A)</b> | <b>1.96</b>                          | <b>0.00</b>                          |
| <b>B. Cash Flow From Investing Activities :</b>              | <b>-</b>                             | <b>-</b>                             |
| <b>C. Cash Flow From Financing Activities :</b>              | <b>-</b>                             | <b>-</b>                             |
| <b>Net Increase In Cash and Cash Equivalents (A+B+C)</b>     | <b>1.96</b>                          | <b>0.00</b>                          |
| Cash and Cash Equivalents at beginning of year               | 1.00                                 | 1.00                                 |
| <b>Cash and Cash Equivalents at end of year</b>              | <b>2.96</b>                          | <b>1.00</b>                          |

**Notes:**

- a) Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- b) The accompanying notes 1-13 are an integral part of the financial statements.

As per our report of even date

**For Bansi Khandelwal & Co.**

Chartered Accountants

Firm Registration No. 145850W

**Bansi Khandelwal**

Proprietor

M. No.: 138205



Navi Mumbai, 09th May 2025

**For and on behalf of the Board of Directors**

*Amit Sheth*

**Amit Sheth**

**Director**

DIN No. 00122623

Navi Mumbai, 09th May 2025

*Ashwin Darji*

**Ashwin Darji**

**Director**

DIN No. 08559779

## **Aurionpro Foundation**

### **Notes to the financial statements for the year ended March 31, 2025**

#### **1. Company overview**

AURIONPRO FOUNDATION ("the company") is registered as a Section 8 Company mainly engaged in the Charitable activities and has its registered office at Navi Mumbai.

#### **2. Summary of Material Accounting Policies**

The Company has applied the following accounting policies to all periods presented in the financial statements

##### **a) Basis of preparation of financial statements**

###### **i) Statement of compliance**

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment) Rules 2016 and Other provisions of the Act to the extent notified and applicable as well as applicable guidance note and pronouncements of the Institute of Chartered Accountants of India (ICAI).

###### **ii) Basis of preparation & presentation**

These financial statements have been prepared on the historical cost basis, except for certain assets and liabilities which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The statement of financial position (including statement of changes in equity) and the statement of profit and loss are prepared and presented in the format prescribed in Division II of Schedule III to the Companies Act, 2013. The cash flow statement has been prepared and presented as per the requirements of Ind AS 7 "Cash Flow Statements". The disclosure requirements with respect to items in the balance sheet and statement of profit and loss, as prescribed in Schedule III to the Act, are presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out under In AS and in the Schedule III to the Act. Based on the nature of the services and their realization in Cash and Cash Equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current or non-current classification of assets and liabilities.

Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use

The Company's financial statements are presented in Indian Rupees (Rs), which is also its functional currency. All amounts have been rounded off to the nearest lakhs unless otherwise indicated. Per share data are presented in Indian Rupees.



## **Aurionpro Foundation**

### **Notes to the financial statements for the year ended March 31, 2025**

**b) Earnings per share**

In determining Earnings per Share, the Company considers net profit after tax and includes post tax effect of any exceptional item. Number of shares used in computing basic earnings per share is the weighted average number of the shares outstanding during the period. Dilutive earning per share is computed and disclosed after adjusting effect of all dilutive potential equity shares, if any, except when result will be anti - dilutive. Dilutive potential equity Shares are deemed converted as at the beginning of the period, unless issued at a later date.

**c) Provisions, Contingent Liabilities and Contingent Assets**

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent Assets are disclosed only when an inflow of economic benefit is probable.

**d) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash and deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

**e) Recent Pronouncements:**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notified Ind AS - 117 Insurance Contracts and amendments to Ind AS 116 - Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 1, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.



**Aurionpro Foundation**

Notes to the financial statements for the year ended March 31, 2025

**Note 3 :- Cash And Cash Equivalents**

(Rs in lakhs)

| Particulars             | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|-------------------------|-------------------------|-------------------------|
| Balances with banks     |                         |                         |
| (i) In current accounts | 2.96                    | 1.00                    |
| Cash on hand            | -                       | -                       |
| <b>Total</b>            | <b>2.96</b>             | <b>1.00</b>             |

**Note 4 :- Equity**

(Rs in lakhs)

| Particulars   | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---|-------------------------|-------------------------|
| <b>Authorised Capital</b>   |                         |                         |
| 10,000 (31 March 2024 : 10,000) Equity Shares of Rs.10 each                 | 1.00                    | 1.00                    |
| <b>Total</b>  | <b>1.00</b>             | <b>1.00</b>             |
| <b>Issued, Subscribed and Paid up</b>                                       |                         |                         |
| 10,000 (31 March 2024 : 10,000) Equity Shares of Rs.10 each , fully paid-up | 1.00                    | 1.00                    |
| <b>Total</b>  | <b>1.00</b>             | <b>1.00</b>             |

**Note 4 (a) :-** The company has only one class of equity with a par value of Rs. 10/- per share. Each holder of equity shares is entitle to one vote per share.

**Note 4 (b) :-** Details of shares held by each shareholder holding more than 5% shares:

| Class of shares / Name of shareholder                       | As at March 31, 2025 |           | As at March 31, 2024 |           |
|---|----------------------|-----------|----------------------|-----------|
|   | No. of shares held   | % holding | No. of shares held   | % holding |
| <b>Equity shares with voting rights</b>                     |                      |           |                      |           |
| Aurionpro Solutions Limited                                 | 10,000               | 100%      | 10,000               | 100%      |
| *(Ashwin Darji holding 1 share only as nominee shareholder) |                      |           |                      |           |

**Note 4 (c) :- Reconciliation of Equity Shares**

| Class of shares / Name of shareholder | As at March 31, 2025 |              | As at March 31, 2024 |              |
|---------------------------------------|----------------------|--------------|----------------------|--------------|
|                                       | Number               | Rs. in lakhs | Number               | Rs. in lakhs |
| <b>At the beginning of the year</b>   | 10,000               | 1.00         | -                    | -            |
| Add: Addition of Shares               | -                    | -            | 10,000               | 1.00         |
| <b>At the end of the year</b>         | 10,000               | 1.00         | 10,000               | 1.00         |



**Note 5 :- Trade Payable**

(Rs in lakhs)

| Particulars                          | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--------------------------------------|-------------------------|-------------------------|
| - Due to Micro and Small Enterprises | -                       | -                       |
| - Due to Others                      | 1.35                    | 0.81                    |
| <b>Total</b>                         | <b>1.35</b>             | <b>0.81</b>             |

**Note 6 :- Other Financial Liabilities**

(Rs in lakhs)

| Particulars            | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|------------------------|-------------------------|-------------------------|
| Provision for Expenses | 0.45                    | 0.83                    |
| Statutory Dues Payable | 0.20                    | -                       |
| <b>Total</b>           | <b>0.65</b>             | <b>0.83</b>             |

**Note 7 :- Donations & Contributions**

(Rs in lakhs)

| Particulars   | For the year ended<br>31 March 2025 | For the year ended<br>31 March 2024 |
|---|-------------------------------------|-------------------------------------|
| Donation Received from Holding Company<br>(refer note 10) | 45.50                               | 22.00                               |
| <b>Total</b>  | <b>45.50</b>                        | <b>22.00</b>                        |

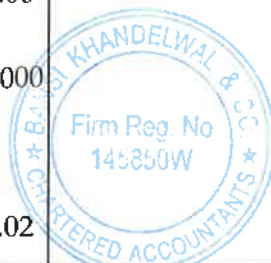
**Note 8 :- Other Expenses**

(Rs in lakhs)

| Particulars            | For the year ended<br>31 March 2025 | For the year ended<br>31 March 2024 |
|------------------------|-------------------------------------|-------------------------------------|
| Auditor's Remuneration | 0.28                                | 1.40                                |
| Bank Charges           | 0.01                                | -                                   |
| Rates & Taxes          | 0.09                                | 0.14                                |
| Donation               | 43.52                               | 22.00                               |
| <b>Total</b>           | <b>43.90</b>                        | <b>23.54</b>                        |

**Note 9 :- Earnings per share (EPS)**

| Particulars  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| (a) Profit/(Loss) attributable to Equity Shareholders (Rs in lakhs)                    | 1.60       | (1.54)     |
| (b) Weighted average number of Basic and Diluted Equity Shares                         | 10,000     | 10,000     |
| (c) Earnings per Share<br>Basic and Diluted Earnings per Share of Rs. 10 each (in Rs.) | 16.02      | (15.37)    |





**Note 10 :- Related Party Disclosure****i) List of Related Parties**

|   | Name of Related Party       | Relationship    |
|---|-----------------------------|-----------------|
| 1 | Aurionpro Solutions Limited | Holding Company |
| 2 | Mr. Amit R. Sheth           | Director        |
| 3 | Mr. Ashwin P. Darji         |                 |

**ii) Transactions during the year with Related Parties :****( Rs in Lakhs)**

|   | Nature of Transactions                           | For the year ended<br>31 March 2025 | For the year ended<br>31 March 2024 |
|---|--|-------------------------------------|-------------------------------------|
| 1 | Donation Received<br>Aurionpro Solutions Limited | 45.50                               | 22.00                               |

**Note 11:- Auditors Remuneration:****(Rs in lakhs)**

| Particulars          | FY 2024-25 | FY 2023-24 |
|----------------------|------------|------------|
| Statutory Audit Fees | 0.50       | 0.75       |

**Note 12:- Prior Period Comparative**

The previous year figures have been regrouped / reclassified wherever necessary to make them comparable with those of the current year.

**Note 13:- Authorisation of Financial Statements**

The Financial statements were approved by the Board of Directors on May 09, 2025

As per our report of even date

For Bansi Khandelwal & Co

Chartered Accountants

Firm Registration No. 145850W

Bansi Khandelwal

Proprietor

M. No.: 138205

Navi Mumbai, 09th May 2025

For and on behalf of the Board of Directors



Amit Sheth

Director

DIN No. 00122623

Navi Mumbai, 09th May 2025



Ashwin Darji

Director

DIN No. 08559779

