

MAKSS & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To,
The Members of KAUTILYA REAL-TECH (OPC) PRIVATE LIMITED
RC 266, ADARSH NAGAR, KHORA, NEAR NCR HOSPITAL
GHAZIABAD, UTTAR PRADESH -201001

Report on the Financial Statements

We have audited the accompanying financial statements of M/s KAUTILYA REAL-TECH (OPC) PRIVATE LIMITED, which comprise the Balance Sheet as at 31st March 2025, the statement of Profit and Loss for the year ended, and a summary of significant accounting policies, notes to the accounts and other explanatory information.

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about

MAKSS & ASSOCIATES

CHARTERED ACCOUNTANTS

whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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

Report on Other Legal and Regulatory Requirements

- 1) Requirements of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable.
- 2) As required by section 143(3) of the Act, we report that:
 - (i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (ii) In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books;
 - (iii) The Balance Sheet and the statement of Profit and Loss dealt with by this report are in agreement with the books of accounts;
 - (iv) 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 to the extent applicable;
 - (v) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is

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MAKSS & ASSOCIATES

CHARTERED ACCOUNTANTS

disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act;

(vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, no separate report is required as per exemption provided in notification published in official gazette by the MCA dated the 13th June, 2017 amending notification issued previously by the MCA vide number G.S.R. 464(E) dated the 5th June, 2015;

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

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

Place: Patna
Date: 01/09/2025
UDIN: 25064091BMNUUB4142

For M A K S S & ASSOCIATES.
Chartered Accountants
FRN:-021083C

SD/-

CA ASHOK KUMAR
MISHRA
(Partner)
M.No-064091

KAUTILYA REAL-TECH (OPC) PRIVATE LIMITED
CIN: U45309UP2017OPC099170
DIRECTOR'S REPORT

To

The Members,

The Directors have pleasure in submitting this Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2025.

Financial Results

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Particulars	2024 - 2025 (Rs.)	2023 - 2024 (Rs.)
Profit Before Tax	-	-
Less: Provision for Taxation		
Current Tax	-	-
Deferred Tax	-	-
Profit after Tax	-	-
Less: Transferred to Statutory/General Reserve	-	-
Profit for the Year	-	-
Add: Balance of previous year	-	-
Closing Balance in Statement of Profit & Loss	-	-

Dividend

No Dividend was declared for the current financial year by the Company.

Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The Company has reported no profit no loss in the current financial year.

Reserves

The Company does not propose to carry any amount to reserves.

Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo.

The provisions of Section 134 (m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

Statement Concerning Development and Implementation of Risk Management Policy of the Company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

Details of Policy Developed and Implemented by the Company on its Corporate Social Responsibility Initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

Particulars of Loans, Guarantees or Investments Made Under Section 186 of the Companies Act, 2013

There was no loan, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

Particulars of Contracts or Arrangements Made With Related Parties

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

Explanation or Comments on Qualifications, Reservations or Adverse Remarks or Disclaimers Made by the Auditors and the Practicing Company Secretary in Their Reports

There were no qualifications reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

Company's Policy Relating to Directors Appointment and Discharge of their Duties

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Number of Board Meetings Conducted During the Year under Review

The Company had 5(Five) Board meetings during the financial year under review.

Directors Responsibility Statement

In accordance with the provisions of Section 134 (5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:-

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;
- c) the directors to the best of their knowledge & ability have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Subsidiaries, Joint Ventures and Associate Companies

The Company has no Subsidiary, Joint Venture or Associate Company.

Deposits

The Company has not accepted any deposit during the year under review. No deposit remained unpaid or unclaimed as the end of the year and there has not been any default in repayment of deposit or payment of interest during the year.

Declaration of Independent Directors

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

Statutory Auditors

M A K S S & Associates, Chartered Accountants, were appointed as Statutory Auditors, hold office until the conclusion of the Annual General Meeting. Their continuance of appointment and payment of remuneration is to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditor to the effect that if they are reappointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

Disclosure of Composition Of Audit Committee And Providing Vigil Mechanism

The provisions of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

Changes In Share Capital

During the Financial Year 2018-19, the share capital of the Company has not been increased in pursuance to allotment of equity shares under Private Placement/Preferential allotment/Rights issue/Employee Stock Option Scheme of the Company.

Shares

- a) Buy Back of Securities - The Company has not bought back any of its securities during the year under review.
- b) Sweat Equity - The Company has not issued any Sweat Equity Shares during the year under review.
- c) Bonus Shares - No Bonus Shares were issued during the year under review.
- d) Employees Stock Option - The Company has not provided any Stock Option Scheme to the employees.

Acknowledgements

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on Behalf of the Board

Date: 01/09/2025

Place: Uttar Pradesh

SD/-

NEERAJ KUMAR

Director

DIN:- 03643147