INDEPENDENT AUDITOR'S REPORT

To,

Delta Galaxy Engineering Services Limited

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying Financial Statements of Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited) ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss and Statement of cash flows for the year then ended, and notes to the financial statements including a summary of the 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 at 31st March, 2025, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial

statements.

Key audit matters

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

We have determined that there are no key audit matters to communicate in our report.

Management's responsibility for the standalone financial statements

The Company's board of directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash-flows of the Company in accordance with the Accounting Standards(AS) prescribed under section 133 of the Act; as amended till date, and other accounting principles generally accepted in India.

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 standalone financial statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

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

- Obtain an understanding of internal 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 an 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 to management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and. based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements as such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2015, as amended.

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 with reference to standalone financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated June13, 2017;

g) 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 and operating effectiveness of the Company's internal financial controls over financial reporting;

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule11 of the Companies (Audit and Auditors) Rules, 2015, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations which would have impact on its financial position.

b) The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Invest or Education and Protection Fund by the Company.

d) (i) Based on the representation received from the Management, other than those disclosed in the notes to the financial statements, no funds have been advanced/received 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 that the intermediary shall lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company/ funding party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) Based on the representation received from the Management, that, to the best of it's 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;

(iii) Based on audit procedures we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 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. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

f) The Company has not declared/paid any dividend during the year hence reporting under clause Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014, is not applicable.

FOR GUPTA SACHDEVA & CO

CHARTERED ACCOUNTANTS

Mrigank Rai

(Mrigank Rai)
Partner
FRN: 006706N
Membership No: 517684
Udin:25517684BMOZVB3916
Date:26.11.2025
Place: Patna

" ANNEXURE A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on other Legal and Regulatory Requirements 'section of our report of even date)

Sl. No.		Particulars	Auditor's Comments
i)	a)	Whether the company maintains proper records showing full particulars including details of quantity and situation of the fixed assets	Yes the company maintains proper records showing full particulars including details of quantity and situation of the fixed assets.
	b)	Whether physical verification of the fixed assets is conducted by the management at reasonable intervals	Yes the physical verification of the fixed assets is conducted by the management at reasonable intervals.
	c)	Whether the title deeds of immovable properties held in the name of the company. If not. provide the details hereof.	Yes the title deeds of immovable properties held in the name of the company.
ii)	a)	Whether at reasonable intervals the management has conducted physical verification of inventory. If any material discrepancies were noticed on the physical verification of the Inventory	Yes the management has conducted physical verification of inventory at reasonable intervals. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
	b)	Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees. Whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement	The Company has been sanctioned working capital limits in excess of 5 crore in aggregate from banks during the year.

		with the books of account of the Company.	
iii)		Whether the company has granted any secured or unsecured loans to any Companies, Firms Limited Liability Partnership or other parties covered in the register maintained under sections 189 of the Companies Act 2013.If so.	The company has not granted any secured or unsecured loans to any Companies, Firms, Limited Liability Partnership, or other parties covered in the register maintained under sections 1 89 of the Companies Act 2013.
	a)	Whether the terms and conditions of the grant of such loans are not prejudicial to the company's interest.	In view of our comments in paragraph (iii) above, this clause is not applicable.
	b)	Whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayment or receipts are regular.	In view of our comments in paragraph (iii) above, this clause is not applicable.
	c)	If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest.	In view of our comments in paragraph (iii) above, this clause is not applicable.
iv)		In respect of loans, investment, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not. provide the details thereof.	Provision of section 185 and 186 of the companies Act. 2013 has been complied with.

v)	In case, the company has accepted deposits, whether the directives issued by 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 there under, where applicable, have been complied with? If not, the nature of such contraventions be stated: If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal. Whether the same has been complied with or not?	The company has not accepted any deposits from the public during the year. Accordingly, this clause is not applicable
vi)	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.2013 and whether such accounts and records have been so made and maintained	The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained during the year by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

vii)	**a)**	Whether the company is regular in depositing undisputed statutory dues Including provident fund, employees' state insurance, income tax, service tax, duty of customs, duty of excise, value added tax, cess, and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date, they became payable, shall be indicated;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues though there has been a delay in a few cases:
			a) TCS deducted under section 206C for Rs 11224.00/- in the month of September is still showing outstanding in books of accounts i.e., organization has neither filed Form 27EQ for the Financial Year 2024-25 nor has it returned the said sum to the said buyer.
			b) The company has defaulted in payment of Professional tax of Rs 34,000 for the year ending 31st March 2025. **c)** The company has defaulted in payment of Reverse Charge Mechanism (RCM) liability under GST amounting to ₹1,44,000 pertaining to the financial year 2023-24 which is still unpaid as on 31st March 2025.
	b)	Where dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute, then the amounts involved and the forum where the dispute is pending shall be	The company has not filed any dispute in respect of any tax outstanding to any forum.

		mentioned. (A mere representation to be concerned Department shall not be treated as a dispute).	
viii)		Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year?	According to the records examined by us and the information and explanations given to us, there were no transactions found unrecorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
ix)		Whether the company has defaulted in repayment of loans or borrowing to a financial institution, Bank, Government or dues to debentures holder? If yes, the Period and the amount of default to be reported (in case of defaults to banks, financial institutions, and Government. lender wise details to be provided)	No. the Company has not defaulted in repayment of any loans or borrowings from any financial institutions, banks, or government during the year.
x)	**a)**	Whether money raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported:	No, the Company has not raised money by way of an initial public offer or further public offer.

	b)	Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.	During the year, the Company has made preferential allotment of shares. The Company has complied with the provisions of Section 42 and Section 62 of the Companies Act, 2013 in respect of the said preferential allotment. The amounts raised have been utilized for the purposes for which they were raised

xi)	(a) Whether any fraud by the company or any fraud on the Company by its officers or employee has been noticed or reported during the year. If yes, the nature and the amount involved is to be indicated: (b) whether any 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	(a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud or by the company, noticed or reported during the year, nor we have been informed of such case by the management. (b) To the best of our knowledge and information with us there is no instance of fraud reportable 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) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company	(c) As per information and explanation given by management there were no whistle blower complaints received by the company during the year.
xii)	(a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability; (b) whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability; (c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof.	In our opinion and according to the information and explanations given to us the company is not a Nidhi Company. Accordingly, reporting under paragraph 3(xii) (a-c) of the order is not applicable.

xiii)	Whether all transactions with the related Parties are in compliance with sections 177 and 188 of the Companies Act .2013 where applicable and the details have been disclosed in the Financial Statement etc., as required by the applicable accounting standards;	In our opinion and according to the information and explanation given to us the Company is in compliance with section 177 and 188 of the Act. where applicable, for all transactions with related parties and details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv)	(a) whether the company has an internal audit system commensurate with the size and nature of its business; (b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor.	a) We are unable to express our opinion on this matter. b) No such internal audit report were made available to us and hence we are unable to comment.
xv)	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so. whether the provisions of section 192 of the Companies Act,2013 have been complied with	In our opinion and according to the information and explanation given to us. the Company has not entered into any non-cash transaction with its Directors or persons connected to its Directors and hence provisions of section 192 of the Act are not applicable.

xvi)	(a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained; (b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; (c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria; (d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group	a) In our opinion and information provided to us the company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934. b) Company is not a NBFC, hence the reporting in this clause is not required. (c) This clause is not applicable to the company as it is not NBFC.
xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses	The company has not incurred cash loss in current and previous year.

xviii)	Whether during the year, has there been any resignation of statutory auditors, if yes, has the auditor considered the objections, issues or concerns raised by the outgoing auditors.	There has been resignations of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
xix)	Existence of any material uncertainty on the date of the audit report on an evaluation of: • The ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, any other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans. • Opinion whether the company can meet its the liabilities which exist as at the balance sheet date when such liabilities are due in the future.	According to the information and explanations given to us and 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 uncertainly exists as on the date of the audit report that company is not capable 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.
xx)	With respect to obligations under Corporate Social Responsibility, whether the company has transferred the unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of 6 months from the expiry of the financial year. Whether any amount which remains unspent has been transferred to a special account in accordance with provisions of section 135 of the Companies Act, 2013.	The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there are no unspent amounts towards CSR requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
xxi)	In case there have been any qualifications or adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statements, to indicate the details of the companies and the paragraph numbers of the respective CARO reports containing the qualifications or adverse remarks.	The reporting under clauses (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 GUPTA SACHDEVA & CO

CHARTERED ACCOUNTANTS

Mrigank Rai

(Mrigank Rai)
FRN: 006706N
Membership No: 517684
Udin:25517684BMOZVB3916
Date:26.11.2025
Place: Patna

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of Delta Galaxy Engineering Services Limited of even date)

Report on the internal financial controls over financial reporting under clause (1) 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 Delta Galaxy Engineering Services Limited ("the Company") as at March 31st, 2025, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were 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 judgment, including the assessment of the risks of material misstatement in the standalone 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 control 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 standalone 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

i) pertain to the maintenance of records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.

ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone 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.

iii) 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 standalone financial statements.

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 of 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 and according to the information and explanations given to us. the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 GUPTA SACHDEVA & CO

CHARTERED ACCOUNTANTS

Mrigank Rai

GUPTA SACHDEVA & CO. PATNA CHARTERED ACCOUNTANTS

(Mrigank Rai)
FRN: 006706N
Membership No: 517684
Udin:25517684BMOZVB3916
Date:26.11.2025
Place: Patna

Delta Galaxy Engineering Services Limited
(Formerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Balance Sheet as at 31st March 2025

(Amount in Rs.)

	Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
I	**EQUITY AND LIABILITIES**			
1.	**Shareholders' Funds**			
	a. Share Capital	3	266,229,660	150,000,000
	b. Reserves and Surplus	4	867,865,712	121,909,812
2.	**Share application money pending allotment**		-	-
3.	**Non-Current Liabilities**			
	a. Long-term borrowings	5	180,623,924	233,192,246
	b. Deferred tax liabilities (Net)			
	c. Other Long term liabilities			
4.	**Current Liabilities**			
	a. Short-term borrowings	6	95,547,522	53,633,485
	b. Trade payables	7		
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small		755,004,953	394,014,417
	c. Other current liabilities	8	80,080,363	284,344,339
	d. Short - term provisions	9	86,713,527	28,985,522
			2,332,065,661	**1,266,079,820**
II	**ASSETS**			
1.	**Non-current assets**			
	a. Property, Plant & Equipments and Intangible assets	10		
	(i) Property, Plant and Equipment		53,748,791	53,693,583
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	b. Non-Current Investments	11	-	-
	c. Deferred tax assets (net)	12	3,049,769	4,096,931
	d. Other Non Current Assets	13	1,815,657	1,045,000
2.	**Current Assets**			
	a. Current Investments		-	-
	b. Inventories	14	699,787,373	581,361,907
	c. Trade Receivables	15	1,310,413,503	469,945,282
	d. Cash and Cash Equivalents	16	10,160,629	11,074,934
	e. Short Term Loans and Advances	17	196,516,383	126,472,855
	f. Other Current Assets	18	56,573,556	18,389,328
			2,332,065,661	**1,266,079,820**
	See accompanying notes forming part of the financial statements	1-39	(0.00)	

For M/s Gupta Sachdeva & Co.
Chartered Accountants
Firm Registration No. 006706N

Mrigank Rai
Mrigank Rai
Partner
M. No.: 517684
Place - Patna
Date - 26|11|2025
UDIN: 25517684BMOZVB3916

For and on behalf of the Board of Directors

Delta Galaxy Engineering Services Limited

Rohitash
Rohitash Singh
Managing Director
(DIN: 07843216)

Shashank
Shashank Singh
Whole Time Director
(DIN: 08317300)

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS

Swati Sharma
Swati Sharma
Company Secretary
M. No. A45091

Bharat Singh Bisht
Chief Financial Officer

Delta Galaxy Engineering Services Limited
(Formerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Statement of Profit & Loss for the Year ended on 31st March, 2025

(Amount in Rs.)

	Particulars	Note No.	For the Year ended 31st March 2025	For the Year ended 31st March 2024
I	Revenue from Operations	19	2,336,306,038	1,744,766,108
II	Other Income	20	21,657	71,324
III	**Total Income**		**2,336,327,695**	**1,744,837,432**
IV	**EXPENSES**			
	Cost of Materials Consumed	21	1,967,844,206	1,687,495,122
	Change in Inventories of Finished Goods and Work In Progress	22	(117,814,713)	(314,093,795)
	Employee Benefits Expenses	23	41,228,973	21,405,134
	Finance Cost	24	29,336,924	27,954,706
	Depreciation and Amortization Expense	25	5,370,544	7,239,906
	Other Expenses	26	67,366,400	115,584,642
			1,993,332,333	**1,545,585,714**
V	**Profit before tax**		**342,995,362**	**199,251,718**
VI	**Tax Expense**			
	a. Current Tax (Net of Mat)	27	86,713,527	59,224,835
	b. Deferred Tax		1,047,162	(423,117)
			87,760,689	**58,801,718**
VII	**Profit/ (Loss) After Tax**		**255,234,673**	**140,450,001**
VIII	**Earning per equity share of Rs. 10/- each**			
	a. Basic		12.03	53.16
	b. Diluted		12.03	53.16
	See accompanying notes forming part of the financial statements	1-39		

For M/s Gupta Sachdeva & Co.
Chartered Accountants
Firm Registration No. 006706N

Mrigank Rai

Mrigank Rai
Partner
M. No.: 517684
Place - Patna
Date - 26/11/2025
UDIN: 25517684BMOZVB3916

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS PATNA

For and on behalf of the Board of Directors

Rohitash

Rohitash Singh
Managing Director
(DIN: 07843216)

Shashank

Shashank Singh
Whole Time Director
(DIN: 08317300)

Delta Galaxy Engineering Services Limited

Swati Sharma

Swati Sharma
Company Secretary
M. No. A45091

Bharat

Bharat Singh Bisht
Chief Financial Officer

a Galaxy Engineering Services Limited

rmerly known as Delta Galaxy Engineering Services Private Limited)

IN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No. 1 : Corporate Information

Delta Galaxy Engineering Services Limited (Formerly known as Delta Galaxy Engineering Services Private Limited) ("the company") is a Public limited company domiciled in India, incorporated under the provisions of Companies Act, 1956, has its registered office at 152, Patliputra Colony, Near Toyota Showroom, Patliputra, Patna, Phulwari, Bihar, India, 800013.

The Company has converted from Private Limited Company to Public Limited Company pursuant to a special resolution passed in the extraordinary general meeting of the shareholders of the Company held on 25 May 2024, and the name of the Company has changed to Delta Galaxy Engineering Services Limited from Delta Galaxy Engineering Services Private Limited, pursuant to a certificate of incorporation by the Registrar of Companies on 27 December 2024.

Note No. 2 : Significant Accounting Policies

a. **Basis of Accounting**

The financial statement of the company 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 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013 Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Inventories**

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. Raw Materials : At lower of cost or net realisable value (Weighted Average Method)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.
4. Stores, Spares & Packing Materials : At Cost (Weighted Average Method)

c. **Tangible Assets and Depreciation**

Tangible assets are measured at cost.

Tangible Assets are recorded at cost less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as “Capital Advances” under Long Term Loans and advances.

Depreciation on Fixed Assets acquired is provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. **Intangible Assets**

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairement loss if any. Intangible assets are amortized on Written Down Value Method over the estimated economic life.

e. **Revenue Recognition**

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS PATNA

ta Galaxy Engineering Services Limited

ormerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Income are generally recognized and accounted on accrual basis.

f. **Purchases:**

Purchases have been accounted for net of purchase returns and GST paid on such purchases in the current financial year in accordance with principles laid down in the Accounting Standard-2.

GUPTA SACHDEVA & CO. PATNA CHARTERED ACCOUNTANTS

..lta Galaxy Engineering Services Limited

(Formerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
3	**Share Capital**		
3.1	Authorized Share Capital		
	3,00,00,000 (Previous Year 2,00,00,000) Equity Shares of Rs. 10/- each.	300,000,000	200,000,000
		300,000,000	**200,000,000**
3.2	Issued , Subscribed & Fully Paid up Capital		
	2,66,22,966 (Previous Year 1,50,00,000) Equity Shares of Rs. 10/- each.	266,229,660	150,000,000
		266,229,660	**150,000,000**
3.3	Reconciliation Of Number of Shares		
	Number Of Equity Shares as at the beginning of the Financial year	15,000,000	50,000
	Add :- Number of Shares Issued during the period	11,622,966	14,950,000
	Number Of Equity Shares as at the end of the financial Years	26,622,966	15,000,000

3.4 Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entilted to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist curently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
4	**Reserves & Surplus**		
4.1	**Surplus (Statement of Profit & Loss)**		
	Opening balance	121,909,812	31,459,811
	Add : Profit During the Year	255,234,673	140,450,001
	Less: Previous Year Tax Adjustment	-	-
	Less:- Bonus	-	(50,000,000)
	Closing balance	377,144,485	121,909,812
4.2	**Securities Premium Reserve**		
	Opening balance	-	-
	Add : During the Year	490,721,227	-
	Closing balance	490,721,227	-
	Total	**867,865,712**	**121,909,812**
5	**Long Term Borrowings**		
5.1	**Term Loan (Secured)**		
	-From Banks		
	HDFC Bank Term Loan-87480866	143,148,732	149,428,918
	ICICI Bank -45007	2,201,353	-
5.2	Unsecured Loans from related parties / others	35,273,840	83,763,328
	Total	**180,623,924**	**233,192,246**
6	**Short Term Borrowings**		
	(Secured/Unsecured)		
6.1	Loans repayable on demand		
	-From Banks		

GUPTA SACHDEVA & CO. PATNA CHARTERED ACCOUNTANTS

...lta Galaxy Engineering Services Limited

(Formerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
	HDFC Bank CC-50200077185551	88,642,689	47,891,900
6.2	Current Maturities of Long Term Debt		
	HDFC Bank Term Loan-87480866	6,280,186	5,741,585
	ICICI Bank -45007	624,647	-
	Total	95,547,522	53,633,485

GUPTA SACHDEVA & CO. * CHARTERED ACCOUNTANTS * PATNA

...lta Galaxy Engineering Services Limited

(Formerly known as Delta Galaxy Engineering Services Private Limited)

CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
7	**Trade Payables**		
7.1	Due to Micro and Small enterprises	-	-
7.2	Due to Others	755,004,953	394,014,417
	Total	**755,004,953**	**394,014,417**
8	**Other Current Liabilities**		
8.1	**Statutory Liabilities:**		
	GST Payable	36,464,263	-
	TDS and TCS Payable	38,991,120	18,811,693
	ESIC Payable	271,797	-
	Professional Tax Payable	34,000	-
8.2	**Other Payables :**		
	Bank Interest Payable	741,678	258,000
	Rent Expenses Payable	74,602	-
	Interest On Term Loan Accrued But Not Paid	1,120,717	863,448
	Audit Fees Payable	162,000	25,000
	Salary & Wages Payable	2,220,186	1,209,167
8.3	Advance From Customers	-	263,177,031
	Total	**80,080,363**	**284,344,339**
9	**Short Term Provisions**		
9.1	Provision for Taxation	86,713,527	28,985,522
	Total	**86,713,527**	**28,985,522**
11	**Non-Current Investments**		
11.1	Investment In Gold (Valued at cost)	-	-
	Total	-	-
12	**Deffered Tax Asset**		
	Openning	4,096,931	3,673,814
	During the year	(1,047,162)	423,117
		3,049,769	**4,096,931**
13	**Other Non Current Assets**		
	Security Deposits - Rent	919,000	1,045,000
	Security Deposits - Others	896,657	-
		1,815,657	**1,045,000**
14	**Inventories**		
14.1	Raw Material	99,364,455	98,753,702
14.2	Work in Progress	600,422,918	482,608,205
	Total	**699,787,373**	**581,361,907**
15	**Trade Receivables**		
15.1	Secured, Considered good	-	-
15.2	Unsecured, considered good	1,310,413,503	469,945,282
15.3	Doubtful	-	-

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS PATNA

...ta Galaxy Engineering Services Limited

...ormerly known as Delta Galaxy Engineering Services Private Limited)

...CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars		As at 31st March, 2025	As at 31st March, 2024
16	**Cash and Cash Equivalents**			
16.1	Balances with Banks		13,62,756	42,75,512
16.2	Cash in hand		87,97,873	67,99,422
		Total	**1,01,60,629**	**1,10,74,934**
17	**Short term Loan & Advances**			
17.1	**Loans & Advances (Unsecured, Considered Good)**			
	-to suppliers / others		19,42,66,559	12,62,72,855
	-to staff		13,26,442	2,00,000
17.2	**Others**			
	Prepaid Expenses		9,23,383	-
		Total	**19,65,16,383**	**12,64,72,855**
18	**Other Current Assets**			
18.1	GST Input		-	1,56,58,120
18.2	Tax Pre-Deposits		18,49,180	-
18.3	TDS and TCS Receivable		5,47,24,376	27,31,208
		Total	**5,65,73,556**	**1,83,89,328**

GUPTA SACHDEVA & CO.
PATNA
CHARTERED ACCOUNTANTS

Delta Galaxy Engineering Services Limited
(Formerly known as Delta Galaxy Engineering Services Private Limited)
CIN - U74999DL2016PTC306236

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No. 10 : Property, Plant & Equipments

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		As on 01.04.2024	Addition during the year	Deduction during the year	As on 31.03.2025	As on 01.04.2024	Addition during the year	Deduction during the year	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
12.1	**Tangible Assets**										
a.	Buildings	46,000,000	-	-	46,000,000	2,240,200	2,131,102	-	4,371,302	41,628,698	43,759,800
b.	Computer & Data Processing Units	2,447,347	481,186	-	2,928,534	2,259,227	398,027	-	2,657,254	271,280	188,120
c.	Furniture & Fittings	287,890	939,802	-	1,227,692	273,496	144,660	-	418,156	809,536	14,395
d.	Plant & Machinery	31,567,442	3,071,187	-	34,638,629	26,663,657	1,080,646	-	27,744,302	6,894,327	4,903,786
e.	Vehicle	17,855,906	-	-	17,855,906	13,568,157	1,227,360	-	14,795,517	3,060,389	4,287,749
f.	Office Equipments	1,030,379	933,577	-	1,963,957	490,646	388,749	-	879,395	1,084,562	539,734
	Total	**99,188,965**	**5,425,752**	-	**104,614,717**	**45,495,382**	**5,370,544**	-	**50,865,926**	**53,748,791**	**53,693,583**
	(Previous Year)	111,112,236	1,437,954	13,361,225	99,188,965	38,255,476	7,239,906	-	45,495,382	53,693,583	72,856,760

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS

[Del]ta Galaxy Engineering Services Limited
[F]ormerly known as Delta Galaxy Engineering Services Private Limited)
CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
19	**Revenue from Operations**		
	Revenue from Operations	2,336,306,038	1,744,766,108
	Total	**2,336,306,038**	**1,744,766,108**
20	**Other Income**		
20.1	Discount Received	-	4,269
20.2	Misccellanous Income	11,958	67,055
20.3	Interest On FDR	9,699	-
	Total	**21,657**	**71,324**
21	**Cost of Materials Consumed**		
	Opening Stock	98,753,702	4,229,242
	Add : Purchases	109,441,609	554,920,698
	Direct Expenses		
	i.) Paid to Subcontractors	1,826,148,768	1,193,283,532
	ii.) Freight Charges	5,497,126	-
	iii.) Electricity Charges	267,473	205,135
	iv.) Coal & Fuel	17,159,477	17,610,217
	v.) Rent (Plant & Machinery)	9,940,505	16,000,000
	Less : Closing Stock	99,364,455	98,753,702
	Cost of Materials Consumed	**1,967,844,206**	**1,687,495,122**
22	**Changes in Inventories of Finished Goods and Work in Progress**		
	Inventories at the beginning of the year		
	i.) Work in Progress	482,608,205	168,514,410
	Sub Total (A)	**482,608,205**	**168,514,410**
	Inventories at the end of the year		
	i.) Work in Progress	600,422,918	482,608,205
	Sub Total (B)	**600,422,918**	**482,608,205**
	Net Increase / (Decrease) (A - B)	**(117,814,713)**	**(314,093,795)**
23	**Employee Benefit Expenses**		
23.1	Salary & Wages	32,222,012	19,620,099
23.2	Director's Remuneration	7,685,000	-
23.3	Staff welfare Expenses	454,940	1,604,763
23.4	Contribution to PF/ ESI	867,021	180,272
	Total	**41,228,973**	**21,405,134**
24	**Finance Costs**		
24.1	Interest on Term Loan	13,989,608	1,413,865
24.2	Interest on Cash Credit	5,365,637	13,885,048
25.3	Other Interest Cost	9,981,679	12,655,793
	Total	**29,336,924**	**27,954,706**
25	**Depreciation and Amortization Expense**		
	Depreciation	5,370,544	7,239,906
		5,370,544	**7,239,906**

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS PATNA

ta Galaxy Engineering Services Limited
rmerly known as Delta Galaxy Engineering Services Private Limited)
CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

Note No.	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
26	**Other Expenses**		
	Audit Fess	150,000	25,000
	Bank Charges	1,891,649	471,839
	Consultancy Fees	10,784,611	50,098,488
	Donation Subscription	-	1,072,000
	Business Promotion	1,142,960	9,318,962
	Books & Periodicals	2,300	-
	Conveyance Exp.	70,575	-
	Festival Expenses	269,000	-
	Insurance	496,878	444,803
	Legal & Professional	3,281,181	2,188,889
	Loss on Sale of Assets	-	3,361,225
	Merchant Banker Fees	1,000,000	-
	Miscelleneous Expenses	16,063	7,433
	Office Expenses	453,333	4,010,179
	Printing & Stationery	50,133	85,390
	Rates, Taxes & Fees	3,067,313	1,387,314
	Rentals	4,487,559	3,556,000
	Repair & Maintenance	1,820,374	3,042,644
	Security Expenses	1,607,600	1,298,472
	Site Maintenance Expenses	15,305,101	25,901,953
	Software Expenses	127,481	254,007
	Statutory Late Fees & Penaty	6,544,989	4,507,732
	Telephone Expenses	21,000	71,047
	Testing Expenses & Water Lable Exp.	82,375	71,265
	Tour & Travels	7,557,553	4,114,751
	Vehicle Running & Maintenance	-	295,247
	Buisness Promotion Exp	7,136,372	
	Total	**67,366,400**	**115,584,642**
27	**Current tax**		
	Current tax	86,713,527	59,224,835
	Less : MAT credit entitlement/ (Utilisation)	-	-
	Net Current tax	**86,713,527**	**59,224,835**

GUPTA SACHDEVA & CO. CHARTERED ACCOUNTANTS PATNA

ta Galaxy Engineering Services Limited

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CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2025

28 In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

29 **Related Party Disclosure**

Details of Related Parties

Name of Related Party	Relationship	Nature of Transaction	Amount (In Rs.)
Amit Kumar	Director	Remuneration	4,800,000
Shashank Singh	Director	Remuneration	2,650,000
Yogesh Kumar Shukla	Director	Remuneration	35,000

30 No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.

31 Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares

	Particulars	As at 31st March, 2025	As at 31st March, 2024
a.	Face Value Per Share (In Rs.)	10	10
b.	Net Profit/(Loss) after tax (In Rs.)	255,234,673	140,450,001
c.	Weighted average number of Equity Share	21,216,285	2,642,186
d.	Basic and Diluted Earnings per share	12.03	53.16

32 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

33 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

34 The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.

35 Balance in the accounts of debtors, creditors and advances are subject to confirmation/ reconciliation/adjustment from the respective parties.

36 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

37 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

38 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

GUPTA SACHDEVA & CO. * CHARTERED ACCOUNTANTS * PATNA

Note No. 39 : Ratio Ananlysis

Ratio	Numerator	Denominator	Current Period	Previous Period
Current Ratio	Current Assets	Current Liabilities	2.23	1.59
Debt-equity ratio	Total Debt	Shareholder's Equity	0.24	1.05
Return on equity ratio	Net Profits after taxes	Average Shareholder's Equity	36.31%	92.44%
Inventory turnover ratio	Sales	Average Inventory	3.67	4.63
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	2.62	4.64
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	0.19	1.50
Net capital turnover ratio	Net Sales	Average Working Capital	2.76	4.93
Net profit ratio	Net Profit	Net Sales	10.92%	8.05%
Return on capital employed	Earning before interest and taxes	Capital Employed	27.15%	39.73%