N.K. GUPTA AND COMPANY

GL-06, IIDC PLAZA, CITY CENTRE, GWALIOR (MP)- 474009

Email: nkgco.1962@gmail.com

PHONE: +91-9999806794. +91-8368911315

INDEPENDENT AUDITOR'S REPORT

To the Members of
ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 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 ended on that date and a summary of significant accounting policies and otherexplanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, changes in equity 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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.

"Emphasis of matter

An "emphasis of matter" paragraph in an audit report draws attention to a matter that is already disclosed in the financial statements and is fundamental to users' understanding, without modifying the audit opinion. It's used for issues like major litigation uncertainty, significant subsequent events, or the early adoption of a new accounting standard. The paragraph's purpose is to enhance transparency by highlighting critical information that requires extra attention.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

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.

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, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the 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, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS 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 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 statements that give a true and fair view and are 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 the Board of Directors 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

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced.

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

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

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

   e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, we enclose herewith Annexure 'B' to this report in compliance of the provisions of section 143(3)(i) of the Companies Act, 2013.

   g) With respect to the matter to be included in the Auditor's Report under section 197(16), in our opinion and according to the information and explanations given to us, the limit prescribed by Section 197 for maximum permissible managerial remuneration is not applicable to a Private Limited 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 our opinion and to the best of our information and according to the explanations given to us:

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

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

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

      iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

(d) No dividend have been declared or paid during the year by the company.

v. Based on our examination, which included test checks, the Company has used accounting software (Microsoft D365) 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.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

For NK GUPTA AND CO..
Chartered Accountants
FRN. 000475C.

M/s N. K. GUPTA & CO. * Chartered Accountants * FRN 000475C

CA PRIYANKA JAIN
Partner
M. No. 515267

PLACE: GWALIOR
DATE: 01/09/2025
UDIN: 25411051BNQKLK2356

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED. of even date)

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

In conjunction with our audit of the financial statements of the Company as of and for the year ended March 31, 2025, we have audited the internal financial controls over financial reporting of Prem Motors Private Limited, a company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The Boards of Directors of the Company incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company, incorporated in India, 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 ("ICAI") 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 was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the company, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal financial control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For NK GUPTA AND CO.
Chartered Accountants
FRN. 000475C



CA PRIYANKA JAIN
Partner
M. No. 411051

PLACE: FARIDABAD
DATE: 01.09.2025
UDIN: 25411051BNQKLK2356

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial estate, sector-82 Tigaon road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

BALANCE SHEET AS ON 31st MARCH, 2025

	PARTICULARS	Note No.	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	2,00,000	2,00,000
	(b) Reserves and surplus	2	91,03,318	66,71,743
	(b) Money Received against share warrents		-	-
2	Share application money pending allotments		-	-
3	Non-current liabilities			
	(a) Long-term borrowings	3	43,10,856	70,96,040
	(b) Other Long Term Liabilities		-	
	(c) Long term provision		-	
	(d)Deffered tax Liability		2,32,286	2,05,647
4	Current liabilities			
	(a) Short Term Borrowings	4	-	-
	(b) Trade payables			
	(A) total outstanding dues of micro enterprises and small enterprises			
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	5	5,900	20,06,187
	(c) Other current liabilities	6	33,500	41,24,872
	(d) Short-term provisions	7	5,178	1,14,377
	TOTAL		1,38,91,038	2,04,18,865
B	ASSETS			
1	Non-current assets			
	(a (i) Property, Plant and Equipment	8	55,05,237	98,12,907
	(ii) Intangible assets		-	-
	(iii) Capital Work in progress			
	(iv) Intangible Assets under Development		-	-
	(b) Non-current investments	9	-	-
	(c) Deferred Tax Assets		-	
	(d) Long term loans and Advances	10	-	1,90,000
	(e) Other Non Current Assets			
2	Current assets			
	(a) Current Investments		-	-
	(b) Inventories	11	19,93,591	36,39,897
	(c) Trade receivables	12	52,30,597	14,36,999
	(d) Cash and cash equivalents	13	5,20,488	7,61,788
	(e) Short-term loans and advances	14	6,41,035	44,58,929
	(f) Other Current Assets	15	91	1,18,346
	TOTAL		1,38,91,038	2,04,18,865
See accompanying notes forming part of the financial		22		-

For NK GUPTA AND CO.
Chartered Accountants

CA PRIYANKA JAIN
Partner
M.no.-411051
Place: Gwalior
UDIN: 25411051BNQKLK2356

M/s N. K. GUPTA & CO. Chartered Accountants FRN 000175C

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.
For Anvith Machinery and Automation Pvt Ltd

PRIYANKA AGARWAL (DIRECTOR) DIN: 07766342

SUSHILA AGARWAL (DIRECTOR) Director DIN: 09157965

Date: 01.09.2025

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial estate, sector-82 Tigaon road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	Note No.	31st March 2025 (Fig. In INR)	31st March 2024 (Fig. In INR)
I	Revenue from operations (Net)			
	Revenue from operations (net)	16	1,56,69,009	4,27,81,953
			1,56,69,009	4,27,81,953
II	Other Income	17	1,44,638	6,79,581
III	Total Income (I+II)		1,58,13,647	4,34,61,534
IV	Expenses			
	Cost of materials consumed	18	61,84,294	3,66,62,588
	Employee benefit expense	19	6,14,286	44,52,428
	Financial costs	20	7,68,129	8,88,273
	Depreciation and amortization expense		5,99,251	8,91,866
	Other expenses	21	51,89,471	57,03,442
	Total Expenses		1,33,55,431	4,85,98,597
V	Profit before exceptional and extraordinary item and tax		24,58,215	(51,37,062)
VI	Exceptional Items		-	-
VII	Profit before extraordinary iteam and tax		24,58,215	(51,37,062)
VIII	Extraordinary Iteams			-
IX	Profit before Tax		24,58,215	(51,37,062)
X	Tax Expense:			
	(a) Current tax expense		-	1,18,346
	(b) Deferred tax		26,640	2,05,647
XI	Profit / (Loss) for the period from continuing operations		24,31,575	(54,61,055)
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	Profit / (Loss) for the Period		24,31,575	(54,61,055)
XVI	Earning per equity share:			
	(1) Basic		243	(546)
	(2) Diluted		243	(546)

In terms of our report attached.

For NK GUPTA AND CO.

Chartered Accountants

CA PRIYANKA JAIN

Partner

M.No.-411051

Place: Gwalior

UDIN: 25411051BNQKLK2356

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.

For Anvith Machinery and Automation Pvt Ltd

PRIYANKA AGARWAL (DIRECTOR) DIN: 07766342

SUSHILA AGARWAL (DIRECTOR) DIN: 09157965

DATE: 01.09.2025

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

502, Excel Imperial estate, sector-82 Tigaon road, Faridabad Haryana 121002

CIN : U25209HR2021PTC094713

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	31st March 2025		31st March 2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
100000 Equity shares of Rs.10/- each with voting rights	10000	10,00,000.00	10000	10,00,000.00
(b) Issued, Subscribed and Paid up				
20000 Equity shares of Rs.10 each with voting rights	20000	2,00,000.00	20000	2,00,000.00
Total	20000	2,00,000.00	10000	1,00,000.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
PRIYANKA AGARWAL	12000	60.00	10	1,20,000.00
SUSHILA AGARWAL	8000	40.00	10	80,000.00
TOTAL	20,000	100.00		2,00,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period (F.Yr 2024-25)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PRIYANKA AGARWAL	12000	60	0
2	SHUSHILA AGARWAL	8000	40	0
Previous reporting Period (F.Yr 2022-23)				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PRIYANKA AGARWAL	12000	60	0
2	SHUSHILA AGARWAL	8000	40	0

For Anvith Machinery and Automation Pvt Ltd

Director

For Anvith Machinery and Automation Pvt Ltd

Sushila Agarwal

Director

M/s N. K. GUPTA & CO. ★ Chartered Accountants ★ FRN 000475C

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
(A) Securities premium account		
Opening balance		
Closing balance		91,51,001
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	66,71,743	27,65,265
Add: Profit / (Loss) for the year	24,31,575	(52,44,523)
Closing balance	91,03,318	66,71,743

Note 3 LONG TERM BORROWINGS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
SECURED LOANS		
From others		
UNSECURED LOANS		
Loan from Shareholders & Relatives	23,97,271	35,96,468
URGO CAPITAL LTD	19,13,585	34,99,572
Reena Marwah		
SQFT CO		
TOTAL	43,10,856	70,96,040

Note 4 SHORT TERM BORROWINGS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
SECURED LOANS		
From Banks	-	-
Borrowings for working capital	-	-
From others	-	-
TOTAL	-	-

Note 5 SUNDRY CREDITORS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Dagar Lifter & Movers		10,384
Ningbo Konger Imp		19,68,962
Riba Oversease		23,600
Sharad Electronics	5,900	
Universal Computer		3,241
Total	5,900	20,06,187

For Anvith Machinery and Automation Pvt Ltd

Sushila Agarwal

Director

For Anvith Machinery and Automation Pvt Ltd

Priyanka

Director

M/s V. K. GUPTA & CO. FRN 000475C Chartered Accountants

Note 6 OTHER CURRENT LIABILITIES

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Expenses Payable		1,86,858
Salary Payable	33,500	59,370
Advance from Customers	-	38,78,644
Total	33,500	41,24,872

Note 7 SHORT TERM PROVISIONS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable		
PF-Employees Contribution Payble		
(b) Provision - for TAX		
Gst Payable	-	
TDS Payable	5,178	1,14,377
(c) Provision - Others		
Income tax Provision		
Total	5,178	1,14,377

For Anvith Machinery and Automation Pvt Ltd
Priyanka
Director

For Anvith Machinery and Automation Pvt Ltd
Sushila Agarwal
Director

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

ANVITH MACHINERY AND AUTOMATION PVT. LTD.
502, Excel Imperial estate, sector-82 Tigaon road, Faridabad Haryana 121002
CIN : U25209HR2021PTC094713

Note 9 NON CURRENT INVESTMENTS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Fixed Deposits	-	-
Total	-	-

Note 10 LONG TERM LOANS & ADVANCES

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Security Deposit- sikri plant		20,000
Security Deposite Rahul India Pvt Ltd		1,70,000
Total	-	1,90,000

Note 11 INVENTORIES
(At lower of cost and net realisable value)

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Closing Stock	19,93,591	36,39,897
Total	19,93,591	36,39,897

Note 12 SUNDRY DEBTORS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
M/S A.A Auto component	19,32,400	
Consult Techniques India Pvt.Ltd	-	1,17,715
Consult Techniques India Pvt.Ltd - Ballabhgarh		1,71,421
Hitech Global	-	18,725
Larsen & Tubro Limited	29,121	2,07,528
Manju Plastic	18,113	12,980
MJL	11,80,000	-
Ministry of Railways (East Central Railway)		9,950
Pawan Putra Industries		47,872
Sanatan Autoplast Pvt Ltd		45,845
Spray Plast		70,411
Steriware Plastics Pvt Ltd		7,34,552
M/s Beras Enterpries	18,85,389	
V.C Sagar Arihant Group	1,85,574	
Total	52,30,597	14,36,999

For Anvith Machinery and Automation Pvt Ltd
Priyanka
Director

For Anvith Machinery and Automation Pvt Ltd
Sushila Agarwal
Director

M/s N. K. GUPTA & CO. Chartered Accountants FRN 000475C

Priyanka

Note 13 CASH AND CASH EQUIVALENTS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
A) Cash In Hand	78,863	1,50,233
B) Bank Balance	4,41,625	6,11,555
Total	5,20,488	7,61,788

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Gst Recoverable A/c	1,008	8,01,538
TDS Recoverable	1,21,450	1,64,194
Advance Tax	3,00,000	-
Advance Payment to Suppliers	2,18,577	34,93,197
Total	6,41,035	44,58,929

Note 15 OTHER CURRENT ASSETS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Income tax Refund Receivable	91	1,18,346
Total	91	1,18,346

Sub-Schedule : ADVANCE PAYMENT TO SUPPLIERS

Particulars	31st March 2025 (Fig. in INR)	31st March 2024 (Fig. in INR)
Anidh Engg Base	1,50,000.00	1,50,000.00
Haryana Industrial House		
Krishna Engineering	52,958.40	
M.K. Industries		
Neelkanth Enterprises		20,000.00
Om Hydraulics	15,619.00	25,000.00
Pinnacle Global Pvt Ltd		3,45,002.00
Shree Jee Sales Corporation		12,720.00
Raul India Private Limited	-	
Wellplain Engineering Co.		8,850.08
Total	2,18,577.40	5,61,572.08

For Anvith Machinery and Automation Pvt Ltd
Sushila Agarwal
Director

For Anvith Machinery and Automation Pvt Ltd
Priyanka
Director

M/s N. K. GUPTA & CO. Chartered Accountants FRN 000475C

ANVITH MACHINERY AND AUTOMATION PVT. LTD.

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

S. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2024	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
				More than 180 days	Less than 180 days				
1	FIRE EXTINGUISHER	15%	4,811		-	-	4,811	481	4,330
2	CC TV CAMERA	10%	22,816			-	22,816	3,422	19,394
3	INVERTERS	10%	4,164			-	4,164	625	3,539
4	COMPUTERS	15%	79,892			-	79,892	19,973	59,919
5	Air compresser	15%	79,655			-	79,655	11,948	67,707
6	Air conditioner	10%	51,835			-	51,835	5,184	46,651
7	Plant	15%	43,29,468			32,45,245	10,84,223	1,62,633	9,21,590
8	camera	15%	2,01,875			-	2,01,875	30,281	1,71,594
9	Projector	15%	2,33,789			-	2,33,789	23,379	2,10,410
10	BATTERIES	10%	9,596			-	9,596	1,439	8,157
11	Furniture	15%	1,88,110			-	1,88,110	18,811	1,69,299
12	Biometric Machine	15%	20,192			-	20,192	3,029	17,163
13	CCTV Camera	15%	5,895			-	5,895	590	5,305
14	Crane Gantry	15%	4,25,000			4,25,000	-	-	-
15	Crompton 3HP Motor	15%	17,591			-	17,591	1,759	15,832
16	MACHINES	15%	27,89,075			68,000	27,21,075	4,08,161	23,12,914
17	MOBILE	15%	14,914			-	14,914	5,966	8,948
18	Tally Software	15%	10,322			-	10,322	4,129	6,193
19	Teco Smart Swing Robot TX750V	15%	85,000			-	85,000	12,750	72,250
20	FREEZE	10%	-			-	11,235	1,124	10,111
	Total :-		85,74,000	-	-	37,38,245	48,46,990	7,15,684	41,31,306

As per our report of even date attached
For NK GUPTA AND CO.
Chartered Accountants

CA PRIYANKA JAIN
PARTNER
M.No. 411051
Place: Gwalior

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

FOR ANVITH MACHINERY AND AUTOMATION PVT. LTD.
For Anvith Machinery and Automation Pvt Ltd

PRIYANKA AGARWAL Director
DIRECTOR
DIN: 07766342

For Anvith Machinery and Automation Pvt Ltd

SUSHILA AGARWAL Director
(DIRECTOR)
DIN: 09157965

Dated: 01.09.2025

ANVITH MACHINERY AND AUTOMATION PVT. LTD.
502, Excel Imperial estate, sector-82 Tigaon road, Faridabad Haryana 121002
CIN : U25209HR2021PTC094713

Calculation of Deferred Tax

Opening Particulars	As at Mar 31, 2025		Timing Difference	17.16%
	As Per Income Tax	As Per Books		Deferred Tax Asset/ (Liability)
Depreciation	7,15,684.00	5,99,251.48	(1,16,432.52)	(26,639.76)
Preliminary Expenses	0	0	-	-
Loss as per P&L A/c before Dep				-
Disallowance U/s :-				
Sec 40(a)(ia)				
Contracting Charges	0	0	-	-
Professional Fees	0	0	-	-
Transportation Exp	0	0	-	-
Sec 43B				
Labour Welfare Fund	0	0	-	-
Sec 40(a)(ia)disallowed last year, now claimed	0	0	-	-
NET EFFECT			(1,16,432.52)	(26,639.76)

Opening Balannce of DTA/(DTL)	(2,05,646.69)
Add:- Creation of Liabilities	(26,639.76)
Closing Balance of DTA/(DTL)	(2,32,286.65)

For Anvith Machinery and Automation Pvt Ltd

Director

For Anvith Machinery and Automation Pvt Ltd

Director

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED
502, IMPERIAL ESTATE, EXCEL TOWER, SEC 82, TIGAON ROAD, FARIDABAD, FARIDABAD

(F.Y. 2024-25)

Property, Plant and Equipment and Intangible Assets as at 31st March 2025

₹ In rupees

	Assets	Useful Life (In Years)	Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
			Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
A	**Tangible assets**												
	Own Assets												
	FURNITURE & FIXTURE	10.00	2,52,560.00				2,52,560.00	63,099.24	23,993.20		87,092.44	1,65,467.56	1,89,460.76
	SONY VPL-XW5000 PROJRCTOR	10.00	2,73,437.50				2,73,437.50	31,456.55	25,976.56		57,433.11	2,16,004.39	2,41,980.95
	VISION CAMERA	10.00	2,50,000.00				2,50,000.00	23,880.14	23,750.00		47,630.14	2,02,369.86	2,26,119.86
	CROMPTON 3HP WATER MOTOR	10.00	18,516.95				18,516.95	448.21	1,759.11		2,207.32	16,309.63	18,068.74
	PLASTIC CRATES	10.00	54,000.00				54,000.00	4,574.83	5,130.00		9,704.83	44,295.17	49,425.17
	LAPTOP	3.00	3,69,871.18				3,69,871.18	3,22,944.11	28,433.51		3,51,377.62	18,493.56	46,927.07
	MOBILE PHONE	3.00	18,643.22				18,643.22	2,345.30	5,903.69		8,248.99	10,394.23	16,297.92
	TALLY SOFTWARE	3.00	17,203.39				17,203.39	4,149.24	5,447.74		9,596.98	7,606.41	13,054.15
	INVERTER	10.00	6,779.66				6,779.66	1,791.04	844.07		2,635.11	4,144.55	4,988.62
	CCTV CAMERA	10.00	43,700.00				43,700.00	10,471.76	4,151.50		14,623.26	29,076.74	33,228.24
	FREEZE	5.00		11,235.00			11,235.00		1,836.38		1,836.38	9,398.62	
	FIRE EXTINGUISHER	10.00	6,600.00				6,600.00	1,771.06	627.00		2,398.06	4,201.94	4,828.94
	BATTERIES	5.00	15,625.00				15,625.00	8,255.56	2,968.75		11,224.31	4,400.69	7,369.44
	AIR CONDITIONER	10.00	60,625.00				60,625.00	5,869.82	5,759.38		11,629.20	48,995.80	54,755.18
	AIR COMPRESSOR 10HP	15.00	1,10,250.00				1,10,250.00	13,314.58	6,982.50		20,297.08	89,952.92	96,935.42
	GRINDER 250(1)	15.00	79,800.00				79,800.00	5,178.62	5,054.00		10,232.62	69,567.38	74,621.38
	GRINDER LH400	15.00	1,39,650.00				1,39,650.00	9,062.58	8,844.50		17,907.08	1,21,742.92	1,30,587.42
	HRTC-2 ZONE	15.00	24,000.00				24,000.00	1,619.94	1,520.00		3,139.94	20,860.06	22,380.06
	TECO SMART SWING ROBOT TX750V-1	15.00	1,00,000.00				1,00,000.00	6,368.04	6,333.33		12,701.37	87,298.63	93,631.96
	TM 100MD (INJECTION MOULDING MACHINE)-1 NOS	15.00	11,44,496.33			11,44,496.33		72,881.95	794.35	73,676.30			10,71,614.38
	TM120AN(Injection Molding Machine)-1nos	15.00	11,96,179.37			11,96,179.37		76,173.14	40,888.58	1,17,061.72			11,20,006.23
	TM140AN(Injection Molding Machine)-1nos	15.00	12,50,206.67			12,50,206.67		79,613.62	52,714.19	1,32,327.81			11,70,593.05
	TM170AN (Injection Molding Machine)-1	15.00	15,72,147.28				15,72,147.28	1,00,114.91	99,569.33		1,99,684.24	13,72,463.04	14,72,032.37
	BIOMETRIC MACHINE	15.00	22,600.00				22,600.00	859.18	1,431.34		2,290.52	20,309.48	21,740.82
	CRANE GANTRY	15.00	5,00,000.00			5,00,000.00		24,292.24	28,630.14	52,922.38			4,75,707.76
	FLOOR CRANE	15.00	1,00,500.00				1,00,500.00	6,295.25	6,365.00		12,660.25	87,839.75	94,204.75

M/s H. K. GUPTA & CO. FRN 000437C Chartered Accountants

ANVITH MACHINERY AND AUTOMATION PRIVATE LIMITED
502, IMPERIAL ESTATE, EXCEL TOWER, SEC 82, TIGAON ROAD, FARIDABAD, FARIDABAD

(F.Y. 2024-2025)

HOOPER DRYER 50KG	5.00	35,000.00				35,000.00	5,101.37	6,650.00		11,751.37	23,248.63	29,898.63
HRTC MOULD	10.00	79,000.00			79,000.00		3,286.47		3,286.47			75,713.53
PUMP 1.5 HP 15 STAGE W/F	10.00	8,000.00				8,000.00	653.81	760.00		1,413.81	6,586.19	7,346.19
TECO SMART SWING ROBOT TX-750V	15.00	1,00,000.00				1,00,000.00	4,858.45	6,333.33		11,191.78	88,808.22	95,141.55
TM270AN (INJECTION MOLDING MACHINE)	15.00	30,00,000.00				30,00,000.00	1,45,753.42	1,90,000.00		3,35,753.42	26,64,246.58	28,54,246.58
Total (A)		1,08,49,391.55	11,235.00		41,69,882.37	66,90,744.18	10,36,484.43	5,99,251.48	3,79,274.68	12,56,461.23	54,34,282.95	98,12,907.12
P.Y Total		91,37,248.54	39,80,573.56		22,68,430.55	1,08,49,391.55	2,72,848.44	8,91,866.88	1,28,230.89	10,36,484.43	98,12,907.12	88,64,400.10

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
3. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

FOR NK GUPTA & CO.
Chartered Acountants

CA PRIYANKA JAIN
PARTENER
M. No. 411051
Place: Gwalior
UDIN: 25411051BNQKLK2356

M/s N. K. GUPTA & CO. FRN 000475C Chartered Accountants

M/s ANVITH MACHINERY & AUTOMATION PRIVATE LIMITED

For Anvith Machinery and Automation Pvt Ltd
Priyanka
PRIYANKA AGARWAL
DIRECTOR
DIN: 07766342

For Anvith Machinery and Automation Pvt Ltd
Sushila Agarwal
SUSHILA AGARWAL
DIRECTOR
DIN: 09157965