Audit Report of EPPS Infotech Private Limited

2-A, Kalyan Dham, Sion Trobombay Road, Mankhurd (East), Mumbai - 400088

ASSESSMENT YEAR – 2024-2025

PREVIOUS YEAR – 2023-2024

AUDITED BY

N.D.VAIDYA & ASSOCIATES

Chartered Accountants

Email : vaidyanandkumar12@gmail.com

9823516869

N. D. VAIDYA & ASSOCIATES
183, Phulenagar, Near New R.T.O. Alandi Road, Yerwada, Pune-411006.
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INDEPENDENT AUDITOR'S REPORT

Date :

TO THE MEMBERS OF
EPPS INFOTECH PRIVATE LIMITED
2-A Kalyan Dham, SION Trobombay Road, Mankhurd (East), Mumbai - 400088

Opinion

We have audited the standalone financial statements of **EPPS Infotech Private Limited** which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including summary of significant accounting policies and other explanatory 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 gives 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 accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs (financial position) of the Company as at March 31, 2024, and its loss (financial performance including other comprehensive income), its changes in equity and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those as 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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

N. D. VAIDYA & ASSOCIATES CHARTERED ACCOUNTANTS PUNE FRN 112726W

Key Audit Matters

Key audit matters ('KAM') 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 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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance/conclusion thereon. In connection with our audit of the 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 in the audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those charged with Governance for Financial Statements

The Company's management and Board of Directors are 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 state of affairs (financial position), profit or loss ((financial performance including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

PUNE
FRN
112726W

In preparing the standalone financial statements, management and Board of Directors are 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 scepticism 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements 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 standalone 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 auditors' 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.

PUNE FRN 112726W CHARTERED ACCOUNTANTS

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 auditors' 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 (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

   A. 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 (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of accounts.

   (d.) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

   (e.) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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, refer to our separate Report in "Annexure B".

PUNE
FRN
112726W
CHARTERED ACCOUNTANTS

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

i. The Company does has disclosed the impact of 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.

For N.D. Vaidya & Associates
Chartered Accountants

N. D. VAIDYA & ASSOCIATES PUNE FRN 112726W CHARTERED ACCOUNTANTS

CA. N.D. Vaidya
Proprietor
M. No. 045840
FRN : 0112726W
UDIN : 24045840BKAUYE5261
Date: 27th September 2024.
Place : Pune.

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under the heading, "Report on Other Legal and Regulatory Requirements" of our report on even date)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) As informed to us, the fixed assets are been physically verified by the management at regular intervals based on the programme of verification which in our opinion is reasonable. All the major fixed assets have been verified by the management in the current year and discrepancies noticed on such physical verification were not material and the same have been properly dealt with in the books of account.
(c) According to the information and explanations given to us and the records examined by us and based on the examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
In respect of immovable properties been taken on lease and disclosed as property, plant and equipment in the standalone financial statements, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement.

ii. Physical verification of inventory has been conducted by the management during the current year. In our opinion, the interval of such verification is reasonable. As informed to us, discrepancies noticed on physical verification were not material and the same have been properly dealt with in the books of account.

iii. The company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, clause (iii) a, b and c of the Order are not applicable to the Company.

iv. According to the information and explanations provided to us, in respect of loans, investments, guarantees, and security; provisions of section 185 and 186 of the Companies Act, 2013 have been complied with wherever applicable.

v. According to information and explanation provided to us, the Company has not accepted deposits, hence 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 and the rules framed there under, are not applicable to the Company. According to information and explanation provided to us, no 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.

PUNE FRN 112726W CHARTERED ACCOUNTANTS

vi. As informed to us, the cost records, pursuant to the rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act 2013 are not applicable to the company.

vii. (a) According to the records of the company, it is generally regular in depositing undisputed statutory dues of, Provident fund, employees' state insurance, income-tax, goods and service tax, duty of customs, cess and any other statutory dues with the appropriate authorities. According to the information and explanation provided to us, there were no dues of Income Tax, GST, Duty of Customs, Cess which have not been deposited in the Government account on account of any dispute.
(b) According to the information and explanations given to us, there are no dues of Income-tax or Sales tax or Service tax or Goods and Services tax or duty of Customs or duty of Excise or Value added tax or entry tax, according to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

viii. Based on our Audit procedures and according to the information and explanation provided to us, the Company has not defaulted in repayment of dues to a financial institution, bank or government. The Company does not have any debenture holders.

ix. According to information and explanation provided to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments). The Company has raised moneys by way of term loans from the bank during the year and were applied for the purposes for which those are raised.

x. Based upon the Audit procedures performed by us and according to the information and explanations provided to us by the management, no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported to us during the year.

xi. In our opinion and according to the information and explanations given to us and based on examination of the records of the Company, the Company has paid / provided managerial remuneration (wherever applicable) in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and accordingly, Clause (xii) of the Order is not applicable to the Company.

xiii. According to the information and explanation provided to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Standalone Financial Statements as required by the applicable Indian Accounting Standards.

xiv. During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of the Order is not applicable to the Company.

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xv. According to the information and explanation provided to us, the Company has not entered into any non-cash transactions with directors or persons connected with him.

xvi. According to the information and explanation provided to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For N.D. Vaidya & Associates
Chartered Accountants

N. D. VAIDYA & ASSOCIATES PUNE FRN 112726W CHARTERED ACCOUNTANTS

CA. N.D. Vaidya
Proprietor
M. No. 045840
FRN: 0112726W
UDIN : 24045840BKAUYE5261
Date: 12th September 2024.
Place : Pune.

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 1(A) (f) under the heading, "Report on Other Legal and Regulatory Requirements" of our report on 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")

We have audited the internal financial controls over financial reporting of EPPS Infotech Private Limited as of March 31, 2024 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 Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("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 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 Company's 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 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

CHARTERED ACCOUNTANTS 112726W

the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

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

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised
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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting established by 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 ICAI.

For N.D. Vaidya & Associates
Chartered Accountants

CA. N.D. Vaidya
Proprietor
M. No. 045840
FRN: 112726W
UDIN : 24045840BKAUYE5261
Date: 12th September 2024.
Place : Pune.

Balance Sheet as at 31st March 2024

(All amounts are in Rs. In thousands unless otherwise stated)

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
		₹	₹
Equity and Liabilities			
Shareholders' funds			
Share Capital	3	142.30	100.00
Reserves and Surplus	4	56,761.06	-12,488.02
		56,903.36	**-12,388.02**
Non-current Liabilities			
Long-term borrowings	5	16,507.86	26,916.46
Long-term Provisions	6	3,581.29	2,916.97
Current Liabilities			
Short Term Borrowings	7	4,72,784.84	4,02,009.80
Trade Payables			
Total outstanding dues of Micro and small Enterprises	8	15,622.08	920.07
Total outstanding dues of Creditors other than Micro and small	8	7,061.13	1,091.34
Other Current Liabilities	8	32,631.35	70,996.74
Short Term Provision	9	1,871.14	1,080.67
		5,29,970.52	**4,76,098.63**
TOTAL		6,06,963.04	4,93,544.03
Assets			
Non-Current Assets			
Property Plant and Equipments			
Tangible Assets	10	2,073.00	715.90
Intangible Assets	10	3,49,597.64	3,15,051.78
Capital Work in Progress	10	70,682.78	54,526.75
		4,22,353.42	**3,70,294.41**
Non Current investments	11	-	100.00
Deferred Tax Assets	12	-5,526.83	310.66
Current assets			
Trade Receivables	13	1,36,887.19	78,834.29
Cash and Cash Equivalents	14	59.13	4,432.76
Short Term Loans and Advances	15	53,190.13	39,571.88
		1,90,136.44	**1,22,838.95**
TOTAL		6,06,963.03	4,93,544.03

See accompanying notes forming part of the financial statements **Notes 1-29**

As per our Report of even date

N. D. VAIDYA & ASSOCIATES CHARTERED ACCOUNTANTS PUNE FRN 112726W

For and on behalf of the Board of Directors
EPPS Infotech Private Limited

EPPS INFOTECH PRIVATE LIMITED PUNE

CA Nandkumar D Vaidya
Membership No : 045840
Place : Pune
Dated : 27/09/2024
UDIN:

Atul Pimple
Director
DIN- 05290501
Place : Pune
Date: 27/09/2024

Harshad Bahulikar
Director
DIN-10043019
Place : Pune
Date: 27/09/2024

EPPS INFOTECH PRIVATE LIMITED CIN:U72900MH2008PTC185738

Statement of Profit and Loss for the period ended 31st March 2024

(All amounts are in Rs. In thousands unless otherwise stated)

Particulars	Note No.	For the year ended 31st Mar, 2024	For the year ended 31st March, 2023
		₹	₹
Continuing Operations			
Revenue from Operations	16	1,32,489.26	1,19,678.98
Other Income	17	1,734.05	702.12
		1,34,223.31	**1,20,381.10**
Expenses			
Employee benefits expense	18	25,738.24	22,046.32
Other expenses	19	24,286.83	17,706.44
Finance Cost	20	3,394.80	19,942.29
Total Expenses		**53,419.87**	**59,695.06**
Earnings before tax, depreciation and		80,803.45	60,686.04
Depreciation and amortization expesnes	10	64,178.69	57,431.20
Profit / (Loss) before tax		**16,624.76**	**3,254.84**
Tax expenses:			
Tax Expenses for current year		1,637.18	507.76
MAT (Income)/Expense		-1,574.21	-488.23
Deferred tax Expense/(Income)		5,837.49	73.38
Earlier Year Taxes Written Back		652.92	
Total Tax expenses		**6,553.38**	**92.91**
Profit / (Loss) from continuing operations		**10,071.38**	**3,161.93**
Profit / (Loss) for the year		**10,071.38**	**3,161.93**
Earnings per share (of ₹10/- each):- Basic &	21	1,004.82	316.19

The accompanying notes form an integral part of the financial statements Notes 1-29

This is Statement of Profit and Loss referred to in our report of even date

For and on behalf of the Board of Directors
EPPS Infotech Private Limited

N. D. VAIDYA & ASSOCIATES CHARTERED ACCOUNTANTS PUNE FRN 112726W

CA Nandkumar D Vaidya
Membership No : 045840
Place : Pune
Dated : 27/09/2024
UDIN:

EPPS INFOTECH PRIVATE LIMITED PUNE

Atul Pimple
Director
DIN- 05290501
Place : Pune
Date: 27/09/2024

Harshad Bahulikar
Director
DIN-10043019
Place : Pune
Date: 27/09/2024

EPPS INFOTECH PRIVATE LIMITED CIN:U72900MH2008PTC185738

Cash Flow Statement for the period ended 31 March, 2024

(All amounts are in Rs. in thousands unless otherwise stated)

Particulars	For the year ended 31st March, 2024		For the year ended 31st March, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit Before Tax		16,624.76		3,254.84
Adjustments for:				
Depreciation and amortization	64,178.60		57,431.20	
Finance costs	3,394.80		19,942.29	
Interest income	-		-	
Interest On FD	-926.91			
Sundry Balance Written Off	-704.97		-	
Foreign Exchange Fluctuation Loss/(Gain)	-54.98	65,906.63	-	77,373.49
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES		**82,531.39**		**80,628.33**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	-57,312.95		-48,849.21	
Short-term loans and advances	9,568.01		18,268.77	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	20,671.80		523.27	
Other current liabilities	-38,365.40		20,588.21	
Long - Term Provisions	664.32			
Short -term provisions	-846.72	-84,756.97	-1,158.85	-10,627.78
CASH GENERATED FROM OPERATIONS		-2,225.58		70,000.56
Income Tax (Paid)/Refund		-2,202.03		6,621.05
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)		**-4,427.61**		**76,621.61**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on fixed assets, including capital advances	-1,16,237.70		-1,04,593.85	
Investment in Subsidiary	100.00		-	
Interest received	-			
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (B)		**-1,16,137.70**		**-1,04,593.85**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Equity Shares	59,220.00			
Loans from Long-term borrowings	-10,408.59		-23,842.60	
Loans From Directors and Shareholders	-		73,056.61	
Net increase / (decrease) in working capital borrowings	70,775.03		1,200.76	
Finance cost	-3,394.80		-19,942.29	
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)		**1,16,191.64**		**30,472.47**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		**-4,373.66**		**2,500.23**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		4,432.77		1,932.55
		59.13		4,432.77

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Reconciliation of Cash and cash equivalents with the Balance		
Cash and cash equivalents as per Balance Sheet (Refer Note 15)	59.13	4,432.77
Less: Fixed Deposits not considered as Cash and cash equivalents as defined in AS 3 *Cash Flow Statements*	-	-
Net Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*)	**59.13**	**4,432.77**
Cash and cash equivalents at the end of the year *		
* Comprises:		
(a) Cash on hand	19.12	19.11
(b) Balances with banks		
(i) In current accounts	40.01	4,413.66
(ii) In deposit accounts with original maturity of less than 3 months	-	-

Notes:

(1) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

(2) Previous years' figures have been recast / restated to conform to the classification of the current year.

Significant Accounting Policies and Notes forming Part of financial Statements — **Notes 1-29**

For and on behalf of the Board of Directors
EPPS Infotech Private Limited

CA Nandkumar D Vaidya
Membership No. - 045840
Place : Pune
Dated : 27/09/2024
UDIN:

N. D. VAIDYA & ASSOCIATES
CHARTERED ACCOUNTANTS
PUNE
FRN
112726W

Atul Pimple
Director
DIN- 05290501
Place : Pune
Date: 27/09/2024

Harshad Bahulikar
Director
DIN-10043015
Place : Pune
Date: 27/09/2024

EPPS INFOTECH PRIVATE LIMITED
PUNE

(All amounts are in Rs. in thousands unless otherwise stated)

Note 3 Share Capital

	As at 31.03.2024		As at 31.03.2023	
	No of Shares	₹	No of Shares	₹
(a) Authorised Shares				
Equity shares of ₹ 10 each with voting rights	45,00,000	45,000.00	45,00,000	45,000.00
		45,000.00		45,000.00
(b) Issued Subscribed and fully paid-up Shares				
Equity shares of ₹ 10 each with voting rights	14,230	142.30	10,000	100.00
Total		142.30		100.00

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

	As at 31.03.2024		As at 31.03.2023	
	No of Shares	₹	No of Shares	₹
Equity shares of ₹ 10 each with voting rights				
At the beginning of the period	10,000	100.00	10,000	100.00
Issued during the period - New Issue	4,230	42.30	-	-
Outstanding at the end of the period	**14,230**	**142.30**	**10,000**	**100.00**

(ii) Terms / Rights attached to equity shares

The Company has only one class of equity shares having a par value of ₹ 10 each per share. Equity share holder of equity shares are entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors, if any is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the period ended 31st March 2024 , the amount of ₹ Nil (31st March 2023 ₹ Nil) per share dividend recognized as distributions to equity shareholders.

In the event of Liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) No shares are held by the holding company, the ultimate holding company, their subsidiaries and associates.

(iv) No bonus shares were issued, share issued for consideration other than cash and shares bought back during the period of five years immediately preceeding the reporting date.

(v) Details of shares held by each shareholder holding more than 5% shares in the company:

	As at 31.03.2024		As at 31.03.2023	
Equity shares of ₹ 10 each with voting rights	No of Shares	%	No of Shares	%
Pooja Kapoor	8,000	56.22%	8,000	80.00%
Atul Pimple	2,000	14.05%	2,000	20.00%
PM SPV 1	965	6.78%	-	0.00%
PM SPV 2	965	6.78%	-	0.00%
PM SPV 3	870	6.11%	-	0.00%

N. D. VAIDYA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★
PUNE
FRN
112726W

OTECH PRIVATE LIMITED
forming part of the financial statements
ounts are in Rs. in thousands unless otherwise stated)

CIN:U72900MH2008PTC185738

Reserves and Surplus	31.03.2024	31.03.2023
	₹	₹
ies Premium		
g Balance		-
ns during the year	59,177.70	-
g Balance	59,177.70	-
s / (deficit) in the statement of profit and loss		
e as per Last Financial Statements	-12,488.02	-15,449.95
/ (loss) for the year	10,071.38	3,161.93
rplus / (deficit) in the statement of profit and loss	-2,416.64	-12,488.02
Reserves and Surplus	56,761.08	-12,488.02

Long Term Borrowings	31.03.2024	31.03.2023
	₹	₹
Loans from Banks (Secured)		
an From Bank	665.48	-
Loan From Bank	15,812.38	26,516.46
	16,507.86	26,516.46

rm loan from Bank is secured by the exclusive charge through Equitable Mortgage over the property in the name of Asheer Kapoor, Pooja Kapoor and Pinki Kapoor, situated at 2A, Kalyan Dham, Opp. BARC
y, Sion Trombay Road, Mankhurd (East), Mumbai-400088.
rther the Term Loan are secured by extension of charge over the entire fixed assets and current assets of the company present or future.
e above term loan taken from Bank is at the rate linked with the Repo Rate plus 3.75%.
e above term loan is guaranteed by the personal guarantees given by Mr. Asheer Kapoor, Mrs. Pinki Kapoor, Mrs. Pooja Kapoor & Mr. Atul Pimple.
rther the above term loan is guaranteed by Corporate Gurantee provided by M/s Poshs Metal Industries Private Limited.

6 Long Term Provisions	31.03.2024	31.03.2023
	₹	₹
uity Payable	2,896.39	2,352.49
e Encashment Payable	684.90	564.48
	3,581.29	2,916.97

7 Short Term Borrowings	31.03.2024	31.03.2023
	₹	₹
it Facility from Banks (Secured)		
Credit Facility From Banks	24,785.73	24,834.50
Draft Facility From Banks	1,44,800.95	-
ers (Unsecured)		
from Directors and Related Parties*	2,93,746.57	3,70,174.80
from shareholders*	7,030.50	7,030.50
rcorporate deposits	2,531.07	-
	4,72,794.83	4,02,039.80

Cash Credit facility from Bank is secured by the exclusive charge through Equitable Mortgage over the property situated at 2A, Kalyan Dham, Opp. BARC Colony, Sion Trombay Road, Mankhurd (East), Mumbai-
0088.
Further the Cash Credit facility is secured by extension of charge over the entire fixed assets and current assets of the company present or future.
The above Cash Credit facility is taken from Bank is at the rate linked with the Repo Rate plus 3.75%.
The above Cash Credit facility is guaranteed by the personal guarantees given by Mr. Asheer Kapoor, Mrs. Pinki Kapoor, Mrs. Pooja Kapoor & Mr. Atul Pimple.
The above overdraft facility is guaranteed by Corporate Gurantee provided by M/s Poshs Metal Industries Private Limited.
The loan from directors and shareholder are repayable on demand and is taken at NIL rate of interest.
Intercorporate Deposits are taken at NIL rate of interest and are repayable on demand.

te 8 Trade Payables & Other current liabilities	31.03.2024	31.03.2023
	₹	₹
ade Payables (including acceptance)		
tal outstanding dues of Micro and small Enterprises	15,622.08	920.07
tal outstanding dues of Creditors other than Micro and small Enterprises	7,081.13	1,091.34
ther liabilities		
mployee Related Payable	18,409.23	17,146.24
ovision For Expenses	388.14	36,939.17
urrent maturities of long-term borrowings	11,587.32	11,000.00
tatutory Dues Payable	2,150.70	5,911.34
	32,831.35	70,996.74
	55,514.55	73,008.35

mount due to micro and small enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the

articulars	31.03.2024
i) Principal amount remaining unpaid to supplier at the end of the year	15,622.08
ii) interest due thereon remaining unpaid to supplier at the end of the year	
iii) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest	
iv) Amount of interest accrued during the year and remaining unpaid at the end of the year	

N. D. VAIDYA & ASSOCIATES
PUNE
FRN
112726W
CHARTERED ACCOUNTANTS

Balance as on 31st March,2024

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 Years	>3 Years
(i) MSME*	15,622.08	-		-
(ii) Others	6,275.82	618.36	39.18	127.77
(iii) Disputed dues – MSME	-	-		-
(iv) Disputed dues – MSME	-	-		-
Total	21,897.90	618.36	39.18	127.77

Balance as on 31st March,2023

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 Years	>3 Years
(i) MSME*	920.07	-		-
(ii) Others	925.92	37.66	127.77	-
(iii) Disputed dues – MSME	-	-		-
(iv) Disputed dues – MSME	-	-		-
Total	1,845.99	37.66	127.77	-

Note 9 Short Term Provision

	31.03.2024	31.03.2023
	₹	₹
Gratuity Payable	181.95	174.94
Leave Encashment Payable	52.01	45.04
Income Tax Provision	1,637.18	860.70
	1,871.14	1,080.67

Note 11 Investments

	No of Shares	No of Shares	31.03.2024 ₹	31.03.2023 ₹
Non - Trade investments (valued at cost unless stated otherwise)				
Unquoted equity instruments in Subsidiary Company				
Equity shares of Solvco Solutions Private Ltd of Rs. 10 each fully paid up	-	10,000.00	-	100.00
			-	100.00

Note 12 Deferred Tax Liability

	31.03.2024	31.03.2023
	₹	₹
Deferred Tax Liability		
Fixed Assets :- Impact of difference between Tax Depreciation and Depreciation/amortization charges for the financial reporting	43,619.40	-310.66
Others	391.96	-
Deferred Tax Liability@ 26% (P.Y @ 26%)	44,011.36	-310.66
Deferred Tax Assets		
Impact of Expenditure charged to the statement of Profit and Loss in the current year but allowed for tax purpose on payment basis		
Others	38,484.53	
Deferred Tax Assets@ 26% (P.Y@ 26%)	38,484.53	-
Net Deferred Tax (Asset)/Liability	5,526.83	-310.66

Note 13 Trade Receivables

	31.03.2024	31.03.2023
	₹	₹
Trade receivables		
Unsecured, considered good		
Outstanding for a period exceeding six months from date they are due for payment		
Doubtful	1,36,887.19	78,834.29
Provision for doubtful receivables	-	
(A) Outstanding for a period exceeding six months from date they are due for payment	1,36,887.19	78,834.29
(B) Others - Outstanding for a period less than six month from date they are due for payment	1,36,887.19	78,834.29
Total (A+B)	1,36,887.19	78,834.29

Balance as on 31st March,2024

Outstanding for following periods from due date of payment	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – Considered good	72,104.06	1,170.68	40,030.09	23,036.81	546.55	1,36,887.19
(ii) Undisputed Trade Receivables – considered doubtful					-	-
(iii) Disputed Trade Receivables– considered good						-
(iv) Disputed Trade Receivables – considered doubtful						-

Balance as on 31st March,2023

Outstanding for following periods from due date of payment	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – Considered good	54,757.83	21,704.05	1,825.87	16.86	529.69	78,834.29
(ii) Undisputed Trade Receivables – considered doubtful						-
(iii) Disputed Trade Receivables– considered good						-
(iv) Disputed Trade Receivables – considered doubtful						-

N. D. VAIDYA & ASSOCIATES
PUNE
FRN
112726W
CHARTERED ACCOUNTANTS

1) Balances of trade receivables are subject to confirmations / reconciliations, however the management is certain of the recovery of all debtors including debtors outstanding for more than six months. The bifurcation of the above debtors are considered as per the best estimates of the due dates of the management.

Note 14 Cash and Cash Equivalents	31.03.2024	31.03.2023
	₹	₹
Cash on Hand	10.12	19.11
Balances with bank	40.01	4,413.65
	50.13	4,432.76

Note 15 Short term loans and advances	31.03.2024	31.03.2023
	₹	₹
Security Deposits	2,755.06	2,880.09
Fixed Deposits with Banks	14,055.31	1,888.93
Other loans and advances		
Advances recoverable in cash or kind	17,004.08	17,939.06
Prepaid Expense	251.63	158.83
Balances recoverable from Government Authorities	8,484.01	6,924.97
	53,190.13	39,571.88

Note 16 Revenue from Operations	31.03.2024	31.03.2023
	₹	₹
Sales of Services	69,657.69	83,588.98
Sales of Services - Export	10,351.57	
Unbilled Revenue	52,500.00	37,090.00
Revenue from Operations	1,32,489.26	1,19,678.98

Note 17 Other Income	31.03.2024	31.03.2023
	₹	₹
Interest on Income Tax Refund	67.20	674.68
Foreign Exchange Fluctuation	14.38	-
Sundry Balances Written Back	704.67	-
Interest on Bank FD	926.91	27.44
	1,714.05	702.12

Note 18 Employee Benefit Expenses	31.03.2024	31.03.2023
	₹	₹
Salaries and Bonus	24,270.74	23,685.75
Contribution to Provident and Other Funds	484.91	405.90
Gratuity Expense	556.90	690.85
Leave Expense	127.38	468.01
Staff welfare Expense	260.28	111.32
	25,738.38	27,046.32

Note 19 Other Expenses	31.03.2024	31.03.2023
	₹	₹
Rent Charges	3,024.69	2,675.43
Rates & Taxes	294.04	617.74
Insurance Expenses	111.40	372.45
Electricity Charges	1,043.46	812.52
Professional Fees	8,257.04	4,208.26
Conveyance and Travelling Expenses	831.70	597.37
Computer & Software Expenses	239.68	4,250.86
Office Expenses	1,613.28	895.40
Repairs to Plant & Machinery & others	79.13	9.50
Telephone & Postage Expenses	120.50	112.40
Miscellaneous Expenses	12.74	153.83
Server Maintenance Charges	499.50	-
Software Development Charges	5,801.76	-
Sundry Balances Written Off	1,245.40	-
Loss on Strike-off of the Company	100.00	-
Business Promotion & Advertisement Expenses	850.16	891.15
Agency Commission	40.85	59.00
Payments to Auditors		
As Auditor - For Audit and Tax Audit Fees	125.00	125.00
	24,286.83	17,706.44

Note 20 Finance Cost	31.03.2024	31.03.2023
	₹	₹
Interest On Loans	2,638.34	19,740.29
Bank Charges	360.00	202.00
Interest On Unsecured Loans	185.47	-

N. D. VAIDYA & ASSOCIATES
PUNE
FRN
112726W
CHARTERED ACCOUNTANTS

	3,394.80	13,947.39

Note 21 Earnings per share

	31.03.2024	31.03.2023
	₹	₹
Profit distributable to equity shareholders	10,071.38	3,161.93
Weighted Average Number of Equity Shares	10.02	10.00
Basic and Diluted EPS	**1,004.82**	**316.19**

Note 22 Related party disclosure

Name of Related parties and related party relationship with whom transactions have taken place during the year

Key management personnel, Relatives and Proprietorship firm (Key management personnel & Others)

Pooja Kapoor
Ashwin Kapoor
Atul Pimple
Archana Pimple

Subsidiary Company

Softvap Solutions Private Limited - Striked Off on 15th March 2023

Companies / concerns in which the key management personnels have substantial holdings

Prisha Metal Industries Pvt Ltd
Prisha Credit Pvt Ltd
Ayaatz SteelFab Private Limited

Note : Related party are as identified by the company and relied upon by the auditors

Related party transactions

The following table provides the total amount of transactions that have been entered into with the related parties for the relevant financial year:

Particular	Year		Opening	Loans taken	Loans Repaid	Amt payable to related party
Loans taken and repayment thereof						
Key management personnel & Others	2024		3,77,205.30	7,13,309.38	8,89,737.62	2,00,777.08
Key management personnel & Others	2023			7,82,550.55		3,77,205.30
*Loans taken as above are repayable after one year and includes interest on same.						-
Directors Salary/Remuneration						**Director Remuneration**
Key management personnel & Others	2024					-
Key management personnel & Others	2023					6,995
Professional Fees						**Professional Fees**
Key management personnel & Others	2024					8,236
Key management personnel & Others	2023					-
Interest Paid						**Interest**
Key management personnel & Others	2024					-
Key management personnel & Others	2023					55,838
Sale - Software Licenses, AMC and Implementation Charges						**Sale**
Companies / Concerns - Substantial Holdings	2024					-
Companies / Concerns - Substantial Holdings	2023					12,500
Loans & Advances						**O/s Amount**
Key management personnel & Others	2024					27,481
Key management personnel & Others	2023					26,878

Note 23 Expenditure in foreign currency (accrual basis)

	31.03.2024	31.03.2023
	₹	₹
Professional & Consultancy Charges	-	-
Computer & Software Charges	-	-
	-	-

Note 24 FOB Value of Export

	31.03.2024	31.03.2023
	₹	₹
Sales of Services - Exports	10,351	-
	10,351	-

Note 25 Ratio Analysis

Analytical Ratios:	Mar-24	Mar-23	Difference	Reference
Current Ratio (Current Assets/ Current Liabilities) (In Times)	0.36	0.26	30.05%	Point - 1
Debt-Equity Ratio (debt/ Shareholder's fund) (In Times)	6.09	-6.11	-188.34%	Point - 2
Return on Equity Ratio (Net Profit after tax/ Shareholder's fund) (In %)	17.70%	-25.32%	-169.34%	Point - 3
Trade Receivables turnover Ratio (Operating Income/ Average trade receivable) (In Times)	0.97	1.53	-36.59%	Point - 4
Net capital turnover Ratio (Operating Income/Shareholder's fund) (In Times)	2.33	-9.66	-124.10%	Point - 5

N. D. VAIDYA & ASSOCIATES
PUNE
FRN
112726W
CHARTERED ACCOUNTANTS

	7.60%	2.64%	187.72%	Point - 6
Net profit Ratio (Net Profit after tax/Operating income) (in %)	26.00%	132.97%	-80.45%	Point - 7
Return on Capital Employed (Earning before interest and Tax /Capital employed) (in %)	13.08%	18.17%	-27.89%	Point - 8
Return on investment (Net profit after tax /Capital employed) (in %)				

Point 1 : Variance is majorly due to increase in Trade Receivable and Short Term Loans and advances as compared to previous year.
Point 2 : Variance is majorly due to increase in outside borrowings and increase in Networth as compared to previous year.
Point 3 : Variance is majorly due to increase in Profit After Tax as compared to previous year.
Point 4 : Variance is majorly due to increase in operating income as compared to previous year.
Point 5 : Variance is majorly due to increase in operating income and increase in Net Worth as compared to previous year.
Point 6 : Variance is majorly due to increase in operating income and Profit after Tax as compared to previous year.
Point 7 : Variance is majorly due to increase in Profit Before Tax as compared to previous year.
Point 8 : Variance is majorly due to increase in Profit After Tax as compared to previous year.

Note 26 Other Statutory Information

(i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
(ii) The Company do not have any information w.r.t. transactions with companies struck off except the company has written off the investment made in subsidiary company which is struked off.
(iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
(iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
(v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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 (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) 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
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(vii) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Note 27 Contingent Liabilities

Bank Guarantees	2024	8,062.31
	2023	-

Note 28 Employee Contribution and Benefit Plan

(a) Defined contribution Plans

The Company makes Provident Fund Contributions to defined contribution plans for qualifying employees. Under the schemes, the company is required to contribute a specified % of payroll costs to fund the benefits. The contribution Payable to these plans by the company are at rates specified in the rules of the schemes.

Particulars	31.03.2024	31.03.2023
	₹	₹
Employer's Contribution to Provident Fund	218.91	183.50
Employer's Contribution to Employees State Insurance	1.30	1.30

(b) Defined benefit Plans
The Company offers the following employee benefits schemes to its employees:
a) Gratuity
b) Compensated absences

Defined Benefit Plan

The valuation has been carried out using the Projected Unit Credit Method as per AS 15 (Refer paragraph 65 of AS 15) to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost.

The amount that would be payable to the employees if the entire obligation were to be settled immediately. The discontinuance liability for the gratuity will be C.Y Rs.10,54,465 /-(P.Y. Rs. Rs. 84,16,996/-) The discontinuance liability for leave will be Rs. 3,68,452 /- (P.Y. Rs.8,78,640/-)

Note 29 Previous year figures

The figures are rounded off to the nearest rupee and previous years figures have been reworked, regrouped, rearranged and reclassified wherever necessary to make it comparable with current year figures.

CA Nandkumar D Vaidya
Membership No : 045840
Place : Pune
Dated : 27/09/2024
UDIN:

N. D. VAIDYA & ASSOCIATES
CHARTERED ACCOUNTANTS
PUNE
FRN 112726W

For and on behalf of the Board of Directors
EPPS Infotech Private Limited

Atul Pimple
Director
DIN: 05290503
Place : Pune
Date: 27/09/2024

Harshad Bahulikar
Director
DIN-10043010
Place : Pune
Date: 27/09/2024

EPPS INFOTECH PRIVATE LIMITED
PUNE

EPPS INFOTECH PRIVATE LIMITED
Notes forming part of the financial statements
(All amounts are in Rs. In thousands unless otherwise stated)

Note 10 Tangible assets and Intangible assets

Particulars	Computer	Furniture & Fixture	Office Equipments	Vehicles	Total Tangible	Software	Trademark	Total Intangible
	Tangible Assets					Intangible Assets		
Gross Block								
At 31 March 2020	8,828	822	365		10,014.86	2,55,287	62.10	2,55,349
Additions	361	-	-		361.48	76,594	-	76,594
Disposals	-	-	-		-	-	-	-
At 31 March 2021	**5,189.77**	**821.77**	**364.79**	**-**	**10,376.34**	**3,31,880.40**	**62.10**	**3,31,942.50**
Additions	85.00	-	43.30		128.30	77,259.38	-	77,259
Disposals	-	-	-		-	-	-	-
At 31 March 2022	**5,274.77**	**821.77**	**408.09**	**-**	**10,504.64**	**4,09,139.78**	**62.10**	**4,05,201.88**
Additions	-	-	135		134.80	1,03,349	-	1,03,349
Disposals					-			
At 31 March 2023	**8,274.77**	**821.77**	**542.89**	**-**	**10,639.44**	**5,12,488.62**	**62.10**	**5,12,550.72**
Additions	370.98	53.52	59	1,989	2,472.09	97,610	-	97,610
Disposals					-			
At 31 March 2024	**9,645.75**	**875.30**	**601.75**	**1,988.73**	**13,111.53**	**6,10,098.17**	**62.10**	**6,10,160.27**
Accumulated Depreciation/Amortization								
At 31 March 2020	7,670.61	630.09	285.31		8,585.40	49,789.71	12.84	49,802.55
Charge for the Year	521.57	42.58	36.17		601.32	42,022.72	4.93	42,028
Disposals		-	-		-	-	-	-
Transfer to Reserve	-		-		-	-	-	-
At 31 March 2021	**8,192.58**	**672.67**	**0.32**	**-**	**9,186.72**	**91,812.43**	**17.77**	**91,830.20**
Charge for the Year	361.59	31.56	22.91		416.06	48,553.86	4.43	48,558
Disposals	-	-	-		-	-	-	-
Transfer to Reserve	-	-	-		-	-	-	-
At 31 March 2022	**8,554.17**	**704.23**	**23.23**		**9,602.78**	**1,40,366.29**	**22.20**	**1,40,388.49**
Charge for the Year	282.71	23.39	14.65		320.75	57,106.46	3.98	57,110
Disposals					-			
At 31 March 2023	**8,836.88**	**727.62**	**37.89**	**-**	**9,923.53**	**1,97,472.75**	**26.18**	**1,97,498.94**
Charge for the Year	457.90	37.21	100.62	519.26	1,114.99	63,056.51	7.18	63,064
Disposals					-			
At 31 March 2024	**9,294.78**	**764.83**	**138.50**	**519.26**	**11,038.53**	**2,60,529.26**	**33.37**	**2,60,562.63**
Net Block								
At 31 March 2024	**350.98**	**110.47**	**463.24**	**1,469.47**	**2,073.00**	**3,49,568.91**	**28.73**	**3,49,597.64**
At 31 March 2023	**437.89**	**94.15**	**505.00**	**-**	**715.90**	**3,15,015.87**	**35.91**	**3,15,051.78**

1. During the year the company has moved it's intangible and P&M to a undertaking wholly owned by the company and has no impact on the financials.

Note 3 Capital Work in Progress Ageing Schedule

As on 31.03.2024

Particulars	Less Than 1 Year	1-2 Year	2-3 Year		More Than 3 Year	Total
Project in Progress						
ERP Software Development	70,682.78	-	-		-	70,682.78
Total	**70,682.78**	-	-		-	**70,682.78**

As on 31.03.2023

Particulars	Less Than 1 Year	1-2 Year	2-3 Year		More Than 3 Year	Total
Project in Progress						
ERP Software Development	54,526.75	-	-		-	54,526.75
Total	**54,526.75**	-	-		-	**54,526.75**

As on 31.03.2022

Particulars	Less Than 1 Year	1-2 Year	2-3 Year		More Than 3 Year	Total
Project in Progress						
ERP Software Development	53,416.53	-	-		-	53,416.53
Total	**53,416.53**	-	-		-	**53,416.53**

N. D. VAIDYA & ASSOCIATES * CHARTERED ACCOUNTANTS * PUNE FRN 112726W

EPPS INFOTECH PRIVATE LIMITED PUNE

Mr. Nandkumar D Vaidya Date:27.09.2024
Chartered Accountants
602, A-3, Kumar Primavera,
S. No. 55, Vadgaonsheri,
Pune – 411 014

Dear Sirs,

We forward herewith the Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 **(FORM 3CD)** for the financial year ended 31st March, 2024 duly signed by the authorised officials. In this connection, we certify the following:

1. There is no change in the nature of business in current year as compared to preceding previous year.

2. The books of account as shown in the Clause 11 of the statement of particulars are maintained by us manually / on computer.

3. a) The method of accounting followed is mercantile which is consistent with the method followed in the immediately preceding previous year and is as per the requirement The Companies Act, 2013.

   b) The method of accounting followed is in accordance with Section 145 of Income Tax Act, 1961.

4. a) Valuation of Inventory is restated in accordance with the Section 145A of the Income Tax Act, 1961 and on the basis of Guidance Note on Tax Audit issued by the Institute of Chartered Accountants of India.

   b) No Capital Assets other then those reported in Form 3CD, were converted into stock-in-trade during the previous year.

5. a) All the items falling within scope of Section 28 except a sum of Rs Nil have been credited to the Profit & Loss Account during the year.

   b) The Performa credits, drawbacks, or refund of service tax, sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concern except a sum of Rs. Nil have been credited to the Profit & Loss Account during the year.

   c) Escalation claims accepted during the previous year except a sum of Rs. Nil have been credited to the Profit & Loss Account during the year.

d) Any other item of income except a sum of Rs. Nil have been credited to the Profit & Loss Account during the year.

e) Capital receipt, if any except a sum of Rs. Nil have been credited to the Profit & Loss Account during the year.

6. a) The details of addition / deduction during the year with dates in case of addition of assets and date of put to use furnished to you in the Clause 18 of the statement of particulars are true and correct.

b) Additions during the previous year does not include MODVAT/CENVAT/GST claimed and allowed to be utilized under Central Excise Rule, 1994 in respect of assets acquired on or after 1st March, 1994.

c) Adjustment on account of change in rate of exchange of currency except a sum of Rs. Nil has been made in respect of any asset acquired during the previous year.

d) Adjustment on account of subsidy or grant or reimbursement, by whatever name called except a sum of Rs. Nil have been made in respect of any asset acquired during the previous year.

e) Addition during the previous year in Plant and Machinery includes Rs. Nil/- paid for 2nd hand machinery.

7. Amount admissible under Section 33AB, 33ABA, 33AC, 35, 35ABB, 35D, 35DD, 35DDA, 35E is Rs Nil and debited to profit and loss account of Rs. Nil and not debited to profit and loss account of Rs.Nil.

Details of which are;

Section	Amount (Rs.)
33AB	Nil
33ABA	Nil
33AC	Nil
35	Nil
35ABB	Nil
35AC	Nil
35CCA	Nil
35CCB	Nil
35D	Nil
35DD	Nil
35DDA	Nil
35E	Nil
TOTAL	**Nil**

8. The Company has paid bonus and leave encashment of Rs. 1,27,391/- and commission of Rs. Nil to its employees. Further, the Company has not paid to an employee any bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.

9. There is no sum received from employee towards contributions to any provident fund or superannuation fund or ESIC or any other fund mention in Section 2(24)(x) which is not paid within the due dates to concerned authorities under Section 36(1)(va).

10. (i) Capital expenditure amounting to Rs. Nil has been debited to the Profit & Loss Account.

(ii) Allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to profit and loss account.

(iii) 100% depreciation on Plant & Machinery Rs. NIL/-.

(iv) Fees paid to R.O.C. for increase in share capital in connection with the issue of shares Rs. Nil.

11. (a) No personal expenses have been incurred by the Company and charged to the profit and loss account.

(b) General entertainment and other miscellaneous expenses incurred are genuine and solely for the business purposes.

12. No amount has been spent on advertisement in any souvenir, brochure, tract, pamphlet or the like published by a political party.

13. Rs. NIL has been paid to club for entrance fees and subscription etc. besides catering charges Rs. Nil and for other services Rs. Nil.

14. Except as listed below, no other fine and penalty has been debited to the profit and loss account:

a) Rs. Nil/- being expenditure incurred by way of penalty or fine for violation of any law for time being in force.

b) Rs. Nil/- being expenditure incurred by way of any other penalty or fine.

c) Rs. Nil being expenditure incurred for purpose, which is an offence or prohibited by law.

15. Details of the payments of expenditure in excess of Rs. 10,000 made in cash during the year are annexed to the statement of particulars. In respect of payments by cheque or deposit, to the best of our knowledge and belief they are by account payee cheque/ draft and not by bearer/crossed cheque/ draft: A Certificate in this respect is enclosed as per the requirement of Clause 21(d) of Form 3CD.

16. Payment by way of remuneration and other payments made to persons covered under Section 40A(2)(b) have been furnished separately. No payments other than those included in the statement of particulars have been made to such persons.

17. Gratuity liability of Rs. 5,50,903/- debited to the profit & loss account has not been paid during the previous year.

18. No payments covered under Section 40A (9) have been made during the year, except contribution of Rs. Nil.

19. We have complied with the provisions of Rule 103 and 104 of the Income Tax Act, 1961.

20. No contingent liabilities have been debited to the Profit & Loss Account.

21. While considering Long Term Capital Gain and Dividend on Shares, disallowance for expenses towards such exempt under section 14A read with Rule 8D is considered and disallowed

22. No amounts other than those reported in Form 3CD is inadmissible under the proviso to Section 36(1)(iii)

24. Except of Rs. Nil, there is no amount of profit chargeable to tax u/s 41.

25.
   a) Tax on Interest, Royalty, Technical fees etc. paid in foreign currency has been duly deducted and paid.

   b) Tax on contribution to provident or other fund in excess of the allowable limit has been duly deducted and paid: -

26. No expenditure/income of an earlier year has been debited/credited to the Profit & Loss Account except as stated in the Clause 27(b) of statement of particulars.

27. The Company has not borrowed any amount on hundi during the year and also not repaid the interest thereon, other than by way of account payee cheque.

28. No loans or deposits have been accepted or repaid other than those specified in Clause 31(a) & 31(b) of the statement of particulars in compliance of Section 269SS and 269T of the Income Tax Act, 1961. A Certificate in this respect is enclosed as per the requirement of Clause 31(c) of Form 3CD.

29. The details of stock as furnished to you in the Clause 35 of statement of particulars are true and correct.

30. The facts and amounts stated and representations made in the draft Form No. 3CD and the detailed schedules attached thereto (duly authenticated by us) are complete and true and correct in all respect and are as required by Law. In providing the same;

a) We have relied on judicial pronouncements as indicated against the relevant clauses where there is a conflict of judicial opinion, we have referred to the view that has been followed by us.

b) We have followed the accounting standards and guidance notes of the Institute of Chartered Accountants of India.

31. There have been no irregularities involving any member of the management or any of the employees that could have a materiel impact on the particulars required to be furnished in the Form No. 3CD.

32. The returns of income for the preceding years have been filed with the tax authorities on or before the due dates.

33. The shareholding pattern of the company on the last day of the accounting year has undergone a change to the extent to 30 per cent or more, when compared with the shareholding pattern on the last day of any of the preceding eight years and hence losses incurred prior to the previous year are allowed to be carried forward in terms of Section 79.

34. The Company has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and payment thereof to the credit of the Central Government. No defaults other than those reported in Form 3CD have been committed by the company

35. The Company has not transferred any Land/ Building during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C.

36. Amount of interest of Rs. NIL is inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act,2006.

37. The Company has not during the previous year has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia).

38. The details of registration No. of Indirect Taxes as furnished to you in Clause no. 4 are true and correct:

39. The Company has not during the previous year received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib)

40. There is no demands raised or refund issued during the previous year except those reported in Form 3CD under any tax law, other than Income Tax Act, 1961 and Wealth tax Act, 1957.

41. a) The other particulars required have already been given to you and particulars and other representations made to you from time to time are true and correct in all respects.

b) We acknowledge the management's responsibility for the true and correct disclosure of particulars given in Form 3CD.

We shall thank you to kindly prepare your report as required by law at an early date.

Thanking you, we remain.

Yours faithfully,
For EPPS Infotech Private Limited

Director

EPPS INFOTECH PRIVATE LIMITED
PUNE

To,
Mr. Nandkumar D Vaidya
Chartered Accountants
602, A-3, Kumar Primavera,
S. No. 55, Vadgaonsheri,
Pune – 411 014

CERTIFICATE

UNDER CLAUSE 21(d) A OF FORM 3CD
(Read With Section 40a (3) Read With Rule 6dd Of The Income Tax Act, 1961)

1. Name of the Assessee :	**EPPS Infotech Private Limited**
2. Address :	2-A, KALYAN DHAM, SION TROMBAY ROAD, ANUSHAKTI NAGAR, MANKHURD (EAST), MUMBAI, Maharashtra, India, 400088
3. Permanent Account Number :	AAECP8176F
4. Status :	A Domestic Company which is not a company in which the public are substantially interested.
5. Previous year ended :	31st March, 2024.
6. Assessment year :	2024-2025

I... **ATUL PIMPLE**... (director of the above named assesse) do hereby certify, for and on behalf of the assesse, that no expenditure is incurred by the assesse during the previous year ended as stated above, in excess of Rs. 10,000/- otherwise than by account payee cheque drawn on a bank or by account payee bank draft only and not otherwise, except in such cases and in such circumstances (having regard to the nature and extent of banking facilities available. considerations of business expediency and other relevant factors) as prescribed under Rule 6DD of the Income Tax Act, 1961.

Place: Mumbai

Mr. Atul Pimple
Director

Date: 27.09.2024

EPPS INFOTECH PRIVATE LIMITED
PUNE

To,
Mr. Nandkumar D Vaidya
Chartered Accountants
602, A-3, Kumar Primavera,
S. No. 55, Vadgaonsheri,
Pune – 411 014

CERTIFICATE

UNDER CLAUSE 31(c) OF FORM 3CD

1. Name of the Assessee :	**EPPS Infotech Private Limited**
2. Address :	2-A, KALYAN DHAM, SION TROMBAY ROAD, ANUSHAKTI NAGAR, MANKHURD (EAST), MUMBAI, Maharashtra, India, 400088
3. Permanent Account Number :	AAECP8176F
4. Status :	A Domestic Company which is not a company in which the public are substantially interested.
5. Previous year ended :	31st March, 2024.
6. Assessment year :	2024-2025

I ... ATUL PIMPLE ... (director of the above named assesse) do hereby certify, for and on behalf of the assesse, that no amounts are taken or accepted as loan or deposit / or are paid as repayment of loan or deposit by the assesse during the previous year ended as stated above, in excess of Rs. 10,000 in the aggregate in contravention of the provisions of Section 269SS / Section 269T of the Income Tax Act, 1961 (if any without reasonable cause as laid down in Section 273B) otherwise than by account payee cheque drawn on a bank or by account payee bank draft.

Place: Mumbai

Date: 27.09.2024

Mr. Atul Pimple
Director

EPPS INFOTECH PRIVATE LIMITED
PUNE

42. There are no undisputed amounts payable in respect of income tax, Sales tax, wealth tax, Customs Duty, Excise Duty and GST outstanding for more than six months before the last day of the year ending 31^{st} March 2024.

43. No other loans, investments made or given guarantees or provided securities to any other bodies corporate or on behalf of bodies corporate other than those specifically disclose in Accounts and has made necessary entries in the register kept for the purpose.

Thanking you,

Yours faithfully,
EPPS Infotech Private Limited

EPPS INFOTECH PRIVATE LIMITED
PUNE

Atul Pimple
Director
DIN: 05290501
Place: Pune
Date: 27^{th} September,2024

ANNEXURE – A

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures for the Financial Year ending on March 2023

Part A

Subsidiaries

Name of the Subsidiary Company	Solvop Solutions Private Limited
The date since when subsidiary was acquired	08-01-2018
Reporting period	FY 2022-2023
Reporting currency	INR
Share capital	Rs. 1,00,000
Reserves and surplus	Rs. (1,00,000)
Total assets	NIL
Total Liabilities	NIL
Investments	NIL
Turnover	NIL
Profit before taxation	Rs. (47,918)
Provision for taxation	Rs. 3,823
Profit after taxation	Rs. (44,095)
Proposed Dividend	Nil
Extent of shareholding (inpercentage)	100%

Part B

Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

The Company does not have any Associate Companies or joint ventures during the period ending on 31st March 2023.

By the Order of Board of Directors
For EPPS Infotech Private Limited

EPPS INFOTECH PRIVATE LIMITED PUNE

Atul Pimple
Director
DIN: 05290501
Place: Pune
Date: 21st September 2023

SHORTER NOTICE

SHORTER NOTICE is hereby given that the Fifteenth Annual General Meeting of the members of EPPS Infotech Private Limited will be held on 30th September, 2024 at 5:00 PM at the Corporate Office of the Company situated at 3rd Floor, Panama House, Lunkad Tower, Opp. Air Force Gate, Viman Nagar, Pune 411014 to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt (a) the audited financial statement of the Company for the Financial Year ended March 31, 2024 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the Financial Year ended March 31, 2024 and the report of Auditors thereon and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions**:

   a) **"RESOLVED THAT** the audited financial statement of the Company for the Financial Year ended March 31, 2024 and the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

   b) **"RESOLVED THAT** the audited consolidated financial statement of the Company for the Financial Year ended March 31, 2024 and the report of Auditors thereon laid before this meeting, be and are hereby considered and adopted."

2. To ratify the appointment of auditors and fix their remuneration and in this regard, to consider and if thought fit, to pass, with or without modifications(s), the following resolution as **Ordinary Resolution:**

   "RESOLVED THAT pursuant to the provisions of Section 139 and 142 of the Companies Act, 2013, and other applicable provisions, if any, of the Companies Act, 2013 and Rules framed thereunder, the appointment of CA Nandkumar D Vaidya, Chartered Accountant, (Membership Number 045840), who was appointed as Statutory Auditor of the Company at the Annual General Meeting of the Company held in September 2021, be and is hereby ratified to be the Auditors of the Company till the conclusion of the Annual General Meeting to be held in the Financial Year 2026 subject to ratification by the members in each consecutive Annual General Meeting, and that they shall be paid a remuneration as fixed by the Board of Directors of the Company."

SPECIAL BUSINESS:

3. Regularization of Additional Director, Mrs. Pooja Asheer Kapoor (DIN: 00037965) as Director of the company, to consider and, if thought fit, to pass with or without modifications, the following resolution as Ordinary Resolution:

   "**RESOLVED THAT** Mr. Pooja Asheer Kapoor (DIN: 00037965), who was appointed as an Additional Director who holds office upto the date of this Annual General Meeting in terms of Section of the Company by the Board of Directors with effect from July 09, 2024 and on 161(1) of the Companies Act, 2013 (the "Act") and who is eligible for appointment and has consented to act as Director of the Company and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company."

By order of the Board of Directors
For EPPS Infotech Private Limited

Atul Pimple
Director
DIN: 05290501
Date: 27th September 2024
Place: Pune

EPPS INFOTECH PRIVATE LIMITED
PUNE

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER.
   The duly completed and signed instrument appointing proxy as per the format included in the Annual Report should be returned to the Registered Office of the Company not less than forty-eight (48) hours before the time for holding the AGM. A person can act as a proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or member.
2. Members/Proxies/Authorised Representatives should bring the duly filled attendance slip enclosed herewith to attend the meeting.
3. In case of joint holders attending the AGM, only such a joint holder who is senior by the order in which the name stands in the register of members will be entitled to vote.
4. The Register of Directors and Key Managerial Personnel and their shareholding as maintained under Section 170 of the Act, the Register of Contracts or Arrangement in which the Directors are interested as maintained under Section 189 of the Act and relevant documents referred to in the Notice and the Explanatory Statement are open for inspection by the members at the Registered Office of the Company on all working days between Monday to Friday except public holidays, between 10:00 a.m. (IST) to 1:00 p.m. (IST) up to the date of the meeting and also at the venue during the meeting.
5. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13.
6. Attendance Slip and Proxy Form are annexed hereto.

EXPLANATORY STATEMENT PURSUANT TO SECTION 110 OF COMPANIES ACT 2013

Special Business:

Item No.3

Regularization of Additional Director, Mrs. Pooja Asheer Kapoor (DIN: 00037965) as Director of the company.

To consider and, if thought fit, to pass with or without modifications, the following resolution as Ordinary Resolution:

Mrs. Pooja Asheer Kapoor was appointed as Additional Director with effect from 09th July, 2024, in accordance with the provisions of Section 161 of the Companies Act, 2013 read with the Articles of Association. Pursuant to Section 161 of the Companies Act, 2013, the above director holds office up to the date of ensuring Annual General Meeting of the Company. The Board is of the view that the appointment of Mrs. Pooja Asheer Kapoor on the Company Board is desirable and would be beneficial to the Company and hence it recommends the said resolution No 3 for approval by the members of the Company. None of the Directors / Key Managerial Personnel of the Company / their relatives, in any way concerned or interested, in the said resolution. The board recommends the said resolution to be passed as an ordinary resolution.

<u>Form No. MGT-11</u>

Proxy form

[*Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (*Management and Administration*) Rules, 2014]*

CIN: U72900MH2008PTC185738
Name of the Company: EPPS Infotech Private Limited
Corporate Office: 3rd Floor, Panama House, Lunkad Tower, Viman Nagar, Pune 411014

Name of the Member(s): Registered address: E-mail Id: Folio No/ Clint Id: DP ID:

I/ We being the member of …………, holding…..shares, hereby appoint

1. Name: …………….

   Address:

   E-mail Id:

   Signature: ………..,   or failing him,

2. Name: …………….

   Address:

   E-mail Id:

   Signature: ………..,

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at ………… Annual General Meeting of members of the Company, to be held on ………………… at the…………. registered office of the Company at ………., and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1 …………

2 …………

Signed this ….. day of…… 2024

Signature of Shareholder

Signature of Proxy holder(s)

Affix Revenue Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, before the commencement of the Meeting.

On the letterhead

ATTENDANCE SLIP

15th ANNUAL GENERAL MEETING, HELD ON 30th September, 2024, AT 5.00 PM AT 3rd FLOOR, PANAMA HOUSE, LUNKAD TOWER, VIMAN NAGAR, PUNE 411014

Name in BLOCK LETTERS	
Address	
Registered Folio/DP Id/ Client Id	
Shareholder/Proxy/Authorised Representative	
Mobile No. & E-mail ID	

I/We hereby record my/our presence at the 15th Annual General Meeting of the Company being held at its Corporate Office at 3rd Floor, Panama House, Lunkad Tower, Viman Nagar, Pune 411014 on 30th September,2024 at 5:00 PM.

Signature of Shareholder/Proxy/Authorised Representative

BOARD REPORT

To,
The Members,
EPPS INFOTECH PRIVATE LIMITED

Your Directors have pleasure in presenting the 15th Board Report of the Company together with Audited Statement of Accounts and the Auditors' Report of your company for the Financial Year ended on **31st March, 2024.**

1. FINANCIAL RESULTS:

Amount in Rs.000

Particulars	FY 2023-24	FY 2022-23
Revenue from Operations	1,32,489.26	1,19,678.98
Other Income	1,734.05	702.12
Total Revenue	**1,34,223.31**	**1,20,381.10**
Total Expenses	1,17,598.56	1,17,026.26
Net Profit/(Loss) before tax	**16,624.76**	**3,254.84**
Less : Provision for Tax (including for deferred tax)	6,553.38	92.91
Net Profit/(Loss) after tax	**10,071.38**	**3,161.93**

2. FINANCIAL PERFORMANCE

During the year under review, your company has recorded Total Revenue at Rs. 13,42,23,314/- (Rupees Thirteen Crores Forty-Two Lakh Twenty-Three Thousand Three Hundred Fourteen Only)as compared to Rs. 1,20,38,11,023/- (Rupees One Hundred Twenty Crore Thirty-Eight Lakh Eleven Thousand Twenty-Three Only) for the Previous Year. During the year under review, profit before tax stood at Rs.1,66,24,758/-(Rupees One Crore Sixty-Six Lakh Twenty-Four Thousand Seven Hundred Fifty-Eight Only)as against profit before tax of Rs. 32,54,844/- (Rupees Thirty-Two Lakh Fifty-Four Thousand Eight Hundred Forty-Four Only)during the Previous Year. The total expenses stood at Rs.11,75,98,555/-(Rupees Eleven Crore Seventy-Five Lakh Ninety-Eight Thousand Five Hundred Fifty-Five Only) during the year under review as compared to the total expenses of 11,71,26,261/- (Rupees Eleven Crores Seventy-One Lakhs Twenty Six Thousand Two Hundred and Sixty One Only) in the Previous Year.

3. CAPITAL STRUCTURE

The Company is expanding its business during the year for that purpose the company has issued 4230 shares through a Private Placement at an issue price of ₹14,000 per share. Out of this, the premium is ₹13,990 per share, the face value of each share is ₹10.

This issuance was approved by the company's members during an Extra-ordinary General Meeting (EGM) held on March 28, 2024.

Total shares issued: 4230 shares
Issue price per share: ₹14,000
Face value per share: ₹10
Premium per share: ₹13,990

Structure of Capital	No. of Shares	Amount of Capital
Capital as on 01.04.2023	10,000	1,00,000
Issue of new capital	4,230	42,300
Capital as on 31.03.2024	14,230	1,42,300

4. NATURE OF BUSINESS

The Company continues to be engaged in the business of ERP software solutions. There has been no change in the business of the Company during the reporting Financial Year.

5. BOARD MEETINGS DURING THE FINANCIAL YEAR

During the Financial Year 2023-24, the Board of Directors of the Company duly met 6 times as mentioned below. Further, the intervening gap between the two meetings was not exceeding 120 days.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Quarter	Date of Board Meeting	Strength of the Board	Name of the Directors Attended
1.	Q1 (April 2023 – June 2023)	14th April 2023	2	1. Atul Pimple 2. Harshad bahulikar
2.	Q1 (April 2023 – June 2023)	18th April 2023	2	1. Atul Pimple 2. Harshad bahulikar
3.	Q2 (July 2023– Sept 2023)	12th Sept 2023	2	1. Atul Pimple 2. Harshad bahulikar

4.	Q3 (Oct 2023 – Dec 2023)	15th Nov 2023	2	1. Atul Pimple 2. Harshad bahulikar
5.	Q4 (Jan 2024 – March 2024)	01st March 2024	2	1. Atul Pimple 2. Harshad bahulikar
6.	Q4 (Jan 2024 – March 2024)	30th March 2024	2	1. Atul Pimple 2. Harshad bahulikar

6. DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year, there is no change in directors and key managerial personnel.

Further, the composition of the Board of Directors as at the end of the Financial Year under review is as follows:

Sl No.	Name of the Director	DIN	Designation
1.	Atul Pimple	05290501	Director
2.	Harshad Bahulikar	10043019	Director

**There is change in directors after the closure of year but before the date of the Report:Mrs. Pooja Asheer Kapoor appointed as additional director of company as on 09.07.2024.

7. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) The Directors have prepared the annual accounts on a going concern basis; and Clause (e) of section 134(5) is not applicable as the Company is not a listed Company;
e) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

8. INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

During the year under review, no material or serious observation has been received from the Statutory Auditors and the Internal Auditors of the Company on the inefficiency or inadequacy of such controls.

9. DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the Financial Year ended 31st March, 2023. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the Financial Year ended 31st March, 2023.

10. STATUTORY AUDITORS

The Auditor, CA Nandkumkar D. Vaidya, Chartered Accountant, having Membership No. 045840 was appointed as Statutory Auditor of the Company for a term of five years from the conclusion of the Twelth Annual General Meeting held on 30th September, 2021 till the conclusion of the Fifteenth Annual General Meeting to be held in the Financial Year 2026, subject to the ratification of Members at each Annual General Meeting.

11. BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY AUDITORS:

Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

12. PARTICULARS OF INTER-CORPORATE LOANS, GUARANTEES & INVESTMENTS UNDER SECTION 186

During the Financial Year under review, the Company has not made any investments.

Further, the Company has not given any loan or guarantees during the Financial Year under review.

13. PARTICULARS OF TRANSACTIONS OR ARRANGEMENTS WITH RELATED PARTIES

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company as per **Annexure-B** in Form AOC-2.

14. STATE OF COMPANY'S AFFAIRS

It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

15. AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

There are no funds carried as Profit in the Balance Sheet for the Financial Year ended 31st March, 2023.

16. DIVIDEND

During the financial year under review, the Board has decided to retain the profits as reserves of the Company. Hence there was no dividend declared.

17. MATERIAL CHANGES & COMMITMENTS

There has been material changes and Commitment affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

1)Issue of Paid Up Share capital by way of Private Placement-
The company has issued 217 shares through a Private Placement at an issue price of ₹23,041.47 per share. Out of this, the premium is ₹23,031.47 per share, the face value of each share is ₹10.

This issuance was approved by the company's members during an Extra-ordinary General Meeting (EGM) held on August 3, 2024.

Total shares issued: 217 shares
Issue price per share: ₹23,041.47
Face value per share: ₹10
Premium per share: ₹23,031.47

2)Conversion of Private Limited to Limited Company-
The Company due to growth of business decides to change the staus of company from Private Limited to Limited company, that has been approved by members in there Extra-ordinary General Meeting (EGM) held on July 24, 2024.

18. PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

A. Conservation of Energy & Technology Absorption:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings and Outgo:

Earnings	N.A
Outgo	N.A

19. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Board of Directors of the Company has adopted a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

20. DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are not applicable on the Company for the Financial Year.

21. JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

22. DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the Financial Year 2023-24

23. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

24. DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

25. PARTICULARS OF EMPLOYEES

The provisions of section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014 are not applicable to the Company for the Financial Year under review.

26. NO CHANGES IN THE BUSINESS

Your Directors would like to inform that Company is doing its regular business without any deviation to other objects.

27. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review.

Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

FOR & ON BEHALF OF THE BOARD OF
EPPS INFOTECH PRIVATE LIMITED

EPPS INFOTECH PRIVATE LIMITED PUNE

ATUL PIMPLE
DIRECTOR
DIN: 05290501

PLACE: PUNE
DATE: 27th September 2024

ANNEXURE – B

FORM AOC-2

Particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188

(Pursuant to clause (h) of sub-section (3)of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

For the Year Ending on March 2024

1. **Details of material contracts or arrangement or transactions at arm's length basis:**

Sl No.	Name of the Related Party	Nature of Transaction/ Arrangement	Duration of Transaction/ Arrangement	Salient terms of transaction/ Arrangement	Date of Approval by Board	Advances Paid, if any
1.	Poshs Metal Industries Private Limited	Software Services	On going	NA	14-Apr-23	Nil
2.	Ayasto Steelpac Private Limited	Software Services	On going	NA	14-Apr-23	Nil
3.	Poshs Cinoti Private Limited	Software Services	On going	NA	14-Apr-23	Nil

2. **Details of contracts or arrangements or transactions not at arm's length basis:**
There were no transactions which are not at arm's length basis during the Financial Year under review.

FOR EPPS INFOTECH PRIVATE LIMITED

EPPS INFOTECH PRIVATE LIMITED PUNE

ATUL PIMPLE
DIRECTOR
DIN: 05290501
DATE: 27th September 2024
PLACE: PUNE

FORM NO. MGT-7

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]

सत्यमेव जयते

Annual Return

(other than OPCs and Small Companies)

Form language ◉ English ◯ Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company: U72900MH2008PLC185738 [Pre-fill]

Global Location Number (GLN) of the company:

* Permanent Account Number (PAN) of the company: AAECP8176F

(ii) (a) Name of the company: EPPS INFOTECH LIMITED

(b) Registered office address

2-A, KALYAN DHAM, SION TROMBAY ROAD, ANUSHAKTI NAGAR, MANK
HURD (EAST), NA
MUMBAI
Maharashtra
400088

(c) *e-mail ID of the company: KA************AL.COM

(d) *Telephone number with STD code: 02*********07

(e) Website:

(iii) Date of Incorporation: 12/08/2008

(iv)

Type of the Company	Category of the Company	Sub-category of the Company
Public Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital ◉ Yes ◯ No

(vi) *Whether shares listed on recognized Stock Exchange(s) ◯ Yes ◉ No

(b) CIN of the Registrar and Transfer Agent: [Pre-fill]

Name of the Registrar and Transfer Agent

Registered office address of the Registrar and Transfer Agents

(vii) *Financial year From date 01/04/2023 (DD/MM/YYYY) To date 31/03/2024 (DD/MM/YYYY)

(viii) *Whether Annual general meeting (AGM) held ◉ Yes ○ No

(a) If yes, date of AGM 30/09/2024

(b) Due date of AGM 30/09/2024

(c) Whether any extension for AGM granted ○ Yes ◉ No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities 1

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	J	Information and communication	J2	Publishing of computer operating systems, system software, application software,	98.7

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

*No. of Companies for which information is to be given 1 Pre-fill All

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1	SOLVOP SOLUTIONS PRIVATE L	U72900PN2018PTC174189	Subsidiary	100

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	4,500,000	14,230	14,230	14,230
Total amount of equity shares (in Rupees)	45,000,000	142,300	142,300	142,300

Number of classes 1

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of equity shares	4,500,000	14,230	14,230	14,230
Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	45,000,000	142,300	142,300	142,300

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes 0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital

Class of shares	Number of shares			Total nominal amount	Total Paid-up amount	Total premium
Equity shares	Physical	DEMAT	Total			
At the beginning of the year	10,000	0	10000	100,000	100,000	
Increase during the year	4,230	0	4230	42,300	42,300	0
i. Pubic Issues	0	0	0	0	0	
ii. Rights issue	0	0	0	0	0	0
iii. Bonus issue	0	0	0	0	0	0
iv. Private Placement/ Preferential allotment	4,230	0	4230	42,300	42,300	

v. ESOPs	0	0	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0	0	0
vii. Conversion of Preference share	0	0	0	0	0	0
viii. Conversion of Debentures	0	0	0	0	0	0
ix. GDRs/ADRs	0	0	0	0	0	0
x. Others, specify						
Decrease during the year	0	0	0	0	0	0
i. Buy-back of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify						
At the end of the year	14,230	0	14230	142,300	142,300	
Preference shares						
At the beginning of the year	0	0	0	0	0	
Increase during the year	0	0	0	0	0	0
i. Issues of shares	0	0	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0	0	0
iii. Others, specify						
Decrease during the year	0	0	0	0	0	0
i. Redemption of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify						
At the end of the year	0	0	0	0	0	

ISIN of the equity shares of the company

(ii) Details of stock split/consolidation during the year (for each class of shares) | 0 |

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *

☒ Nil

[Details being provided in a CD/Digital Media] ◯ Yes ◯ No ◯ Not Applicable

Separate sheet attached for details of transfers ◯ Yes ◯ No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting	

Date of registration of transfer (Date Month Year)			
Type of transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ Debenture/Unit (in Rs.)	
Ledger Folio of Transferor			
Transferor's Name			
	Surname	middle name	first name
Ledger Folio of Transferee			

Transferee's Name			
	Surname	middle name	first name

Date of registration of transfer (Date Month Year)			
Type of transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ Debenture/Unit (in Rs.)	
Ledger Folio of Transferor			

Transferor's Name			
	Surname	middle name	first name

Ledger Folio of Transferee	

Transferee's Name			
	Surname	middle name	first name

(iv) *Debentures (Outstanding as at the end of financial year)

Particulars	**Number of units**	**Nominal value per unit**	**Total value**
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures) 0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover 132,489,260

(ii) Net worth of the Company 56,903,360

VI. (a) *SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	0	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	

6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	0	0	0	0

Total number of shareholders (promoters) 0

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	10,000	70.27	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	4,230	29.73	0	
10.	Others	0	0	0	

		Total	14,230	100	0	0

Total number of shareholders (other than promoters) 7

Total number of shareholders (Promoters+Public/ Other than promoters) 7

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS

(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	0	0
Members (other than promoters)	7	7
Debenture holders	0	0

VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A) *Composition of Board of Directors

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive
A. **Promoter**	0	0	0	0	0	0
B. Non-Promoter	3	0	3	0	0	0
(i) Non-Independent	3	0	3	0	0	0
(ii) Independent	0	0	0	0	0	0
C. Nominee Directors representing	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
Total	3	0	3	0	0	0

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date 3

(B) (i) *Details of directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
ATUL PARSHURAM P	05290501	Director	2,000	
HARSHAD ARUN BAH	10043019	Director	0	
POOJA ASHEER KAP	00037965	Director	8,000	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

0

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)

IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held: 1

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
Annual General Meeting	30/09/2023	7	7	100

B. BOARD MEETINGS

*Number of meetings held: 6

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	14/04/2023	2	2	100
2	18/04/2023	2	2	100
3	12/09/2023	2	2	100
4	15/11/2023	2	2	100
5	01/03/2024	2	2	100
6	30/03/2024	2	2	100

C. COMMITTEE MEETINGS

Number of meetings held: 0

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1					

D. *ATTENDANCE OF DIRECTORS

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	30/09/2024 (Y/N/NA)
1	ATUL PARSH	6	6	100	0	0	0	Yes
2	HARSHAD AF	6	6	100	0	0	0	Yes
3	POOJA ASHE	0	0	0	0	0	0	Yes

X. *REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

☒ Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

Number of CEO, CFO and Company secretary whose remuneration details to be entered

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

Number of other directors whose remuneration details to be entered

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
	Total						

XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year ◉ Yes ○ No

B. If No, give reasons/observations

XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

◉ Yes ○ No

XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

Whether associate or fellow ○ Associate ○ Fellow

Certificate of practice number

I/We certify that:
(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

Declaration

I am Authorised by the Board of Directors of the company vide resolution no. .. 02 dated 27/09/2024 (DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been compiled with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director: ATUL PARSHURAM PIMPLE — Digitally signed by ATUL PARSHURAM PIMPLE Date: 2024.12.20 14:17:46 +05'30'

DIN of the director: 0*2*0*0*

To be digitally signed by

○ Company Secretary
◉ Company secretary in practice

Membership number: 3*5*9 Certificate of practice number: 1*2*1

Attachments

1. List of share holders, debenture holders — Attach
2. Approval letter for extension of AGM; — Attach
3. Copy of MGT-8; — Attach
4. Optional Attachement(s), if any — Attach

List of attachments

Shareholding_EPPS.pdf

Remove attachment

Modify | Check Form | Prescrutiny | Submit

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company