

TERRAIN GEOINFRA LIMITED

Reg. Unit No-443-444, Vipul Trade Centre, Sohna Road, Gurgaon, Haryana- 122018
CIN # U42909HR2024PLC119557

Annexure-I

STATEMENT OF ASSETS AND LIABILITIES

(Figures in Lakhs)

	Particulars	Note No.	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
I	EQUITY AND LIABILITIES			
(1)	Shareholder's Funds			
	(a) Share Capital	V	556.55	10.00
	(b) Reserves and Surplus	VI	507.35	591.05
(2)	Non Current Liabilities			
	Long Term Borrowings	VII	379.37	33.48
(3)	Current Liabilities			
	Short Term Borrowings	VIII	564.68	73.84
	Trade Payables	IX	-	-
	- total outstanding dues of micro enterprises and small enterprises		1,507.57	1,715.03
	- total outstanding dues of creditors other than micro enterprises and small enterprises		1,507.57	1,715.03
	Other Current Liabilities	X	690.95	850.88
	Short Term Provisions	XI	162.87	101.26
	Total		4,369.34	3,375.54
II	ASSETS			
(1)	Non-Current Assets			
	Property, Plant & Equipment and Intangible Assets:			
	- Property, Plant & Equipment	XII	477.48	435.95
	- Intangible Assets		-	-
	Deferred Tax Assets (Net)	XIII	(1.20)	0.24
	Other Non Current Assets	XIV	254.08	227.18
(2)	Current Assets			
	Inventories	XV	84.79	46.53
	Trade Receivables	XVI	2,437.42	2,164.20
	Cash and Bank Balance	XVII	196.01	181.73
	Short Term Loans & Advances	XVIII	303.94	290.23
	Other Current Assets	XIX	616.82	29.49
	Total		4,369.34	3,375.54

See accompanying annexures & notes forming part of the standalone financial statements (Refer Annexure No. IV to XXVII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200

Place: Indrapuram
Date: 30-12-2025
UDIN: 25518200XNGSNG7581



[Signature]
Bhupendra Kumar Gupta
DIN: 03437778

Bhupendra Kumar Gupta
Chief Financial Officer

Place: Gurgaon
Date: 30-12-2025

For & On Behalf of Board of Directors
Terrain Geoinfra Ltd.

[Signature]
Tapesh Gautam
DIN: 08473838

[Signature]
Chanchal Gupta
Company Secretary

TERRAIN GEOINFRA LIMITED

Reg. Unit No-443-444, Vipul Trade Centre, Sohna Road, Gurgaon, Haryana- 122018
CIN # U42909HR2024PLC119557

Annexure-II

STATEMENT OF PROFIT AND LOSS

(Figures in Lakhs)

	Particulars	Note	01-04-2024 TO 31-03-2025 (₹)	06-03-2024 TO 31-03-2024 (₹)
	INCOME:			
	Revenue from Operations	XX	6,354.64	16.13
	Other Income	XXI	4.85	16.67
I	Total Income		6,359.49	32.80
	EXPENSES:			
	Cost of Material Consumed	XXII	4,977.65	10.00
	Employee Benefit Expense	XXIII	480.86	19.18
	Finance Costs	XXIV	52.73	1.73
	Depreciation and Amortization Expense	XII	36.11	-
	Other Expenses	XXV	228.50	1.79
II	Total Expenses		5,775.84	32.71
III	Profit before exceptional items Tax (I-II)		583.64	0.09
IV	Exceptional Items			
V	Profit before Tax(III-IV)		583.64	0.09
VI	Tax Expenses:			
	Current Tax		153.36	0.47
	Deferred Tax		1.20	(0.24)
			154.56	0.23
VII	Profit (Loss) for the period (III-VI)		429.08	(0.14)
VIII	Earnings per Equity Share :	XXVI		
	Basic		95.16	(0.14)
	Diluted		95.16	(0.14)
	Adjusted EPS		8.00	-

See accompanying annexures & notes forming part of the standalone financial statements (Refer Annexure No. IV to XXVII)

For JVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No.: 518200



Raghav Vohra
DIN: 03437778

Bhupendra Kumar Gupta
Chief Financial Officer

Place: Gurgaon
Date: 30-12-2025

For & On Behalf of Board of Directors
Terrian Geoinfra Ltd.

Tapish Gautam
DIN: 08473838

Chanchal Gupta
Chanchal Gupta
Company Secretary

Place: Indirapuram
Date: 30-12-2025
UDIN:25518200XNGSNG7581

TERRAIN GEOINFRA LIMITED

Reg. Unit No-443-444,Vipul Trade Centre, Sohna Road, Gurgaon, Haryana- 122018
CIN # U42909HR2024PLC119557

STATEMENT OF CASH FLOW

Annexure-III

		(Figures in Lakhs)	
Particulars		Year ended 31-03-2025	Period ended 31-03-2024
		(₹)	(₹)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax And Exceptional Items	583.64	0.09
	Add: Depreciation	36.11	-
	Interest Cost	40.64	1.73
	Exchange Fluc.	3.62	-
	Loss on Sale of Fixed Assets	1.21	-
	Less: Interest	(3.33)	-
	Profit on Sale of Fixed Assets	(1.38)	-
	Operating Cash Flow before Working Capital Change	660.51	1.82
	Change in Working Capital		
	Trade Payables	(207.46)	1,715.03
	Short Term Provisions	61.61	101.26
	Other Current Liabilities	(159.94)	850.88
	Inventories	(38.26)	(46.53)
	Trade Receivables	(273.22)	(2,164.20)
	Short Term Loan & Advances	(13.72)	(290.23)
	Other Current Assets	(587.33)	(29.49)
	Cash Generated From Operations	(557.79)	138.55
	Tax Expenses (Net of Payments)	152.98	0.47
	Net Cash generated from Operating Activities (A)	(710.78)	138.08
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on FDR	3.33	-
	Sale/(Purchase) of Property, Plant & Equipment's Non Current Assets	(77.64) (26.90)	(435.95) (227.18)
	Net Cash Used In Investing Activities (B)	(101.21)	(663.13)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Cost	(40.64)	(1.73)
	Proceed from Short Term Borrowings	490.85	73.84
	Proceeds from Long Term Borrowings	345.89	33.48
	Proceeds from Issue of Shares	-	10.00
	Proceeds from Reserves	33.62	591.19
	Loss on Sale of Fixed Assets	(1.21)	-
	Profit on Sale of Fixed Assets	1.38	-
	Net Cash generated from Financing Activities (C)	829.89	706.78
	Effect of exchange differences on translation of foreign currency cash and cash equivalents	(3.62)	-
	Net Increase In Cash & Cash Equivalents	14.29	181.73
	Cash & Cash Equivalents (Opening Balance)	181.73	-
	Cash & Cash Equivalents (Closing Balance)	196.01	181.73

Notes To The Cash Flow Statement (Indirect Method):

- 1) Cash & Cash equivalents consists of cash on hand and balances with banks
- 2) : The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013

See accompanying annexures & notes forming part of the standalone financial statements (Refer Annexure No. IV to XXVII)

For IVA & Associates
Chartered Accountants
FRN: 026849N

Vaibhav Jain, FCA
Founder Partner
M. No. : 518200
UDIN: 15518200XNGSNG7581

Place: Indirapuram
Date: 30-12-2025



Raghav Johra
DIN: 03431778

Bhupendra Kumar Gupta
Chief Financial Officer

For & On Behalf of Board of Directors
Terrain Geoinfra Ltd.

Tarun Gautam
DIN: 08473838

Chanchal Gupta
Company Secretary

Place: Gurgaon
Date: 30-12-2025

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS.

A CORPORATE INFORMATION

Terrain Geoinfra Limited is a Company incorporated on 06-03-2024, after Conversion of Terrain Infratech (Partnership Firm).

The corporate identification number of the company is U42909HR2024PLC119557.

The company is engaged into the business of providing specialized geospatial and infrastructure services. They offer solutions in areas such as surveying, mapping, and data analysis, catering to sectors like construction, urban planning, and environmental management. Their expertise includes the use of advanced technologies like GIS, remote sensing, and 3D modelling to support infrastructure development and decision-making processes. Overall, Company aims to enhance project efficiency and accuracy through innovative geospatial solutions.

B SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1.1 Basis of Accounting

The financial statements have been prepared under historical cost convention and evaluated on a going concern basis using the accrual system of accounting in accordance with accounting standards notified under Section 133 of the of the Companies Act, 2013, read with Rule 7 of Companies (Account) Rule, 2014 (as amended) and other recognised accounting practices and policies generally accepted in India (Indian GAAP) as adopted consistently by the Company.

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

1.2 Use of Estimates

The preparation of financial statements in accordance with the generally accepted accounting principles (Indian GAAP), which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income, expenses and the disclosure of contingent liabilities at the end of the reporting period. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimate is recognized in the period in which the estimates are revised and in any future period affected.

1.3 Inventory

Inventories other than scrap materials are valued at lower of cost or net realizable value after providing cost of Obsolescence, if any. Inventories of scrap materials have been valued at net realizable value.

1.4 Property, Plant and Equipment

Property, Plant & Equipment's are initially recognised at cost. The initial cost of Property, Plant & Equipment's comprises its purchase price, installation expense including non-refundable duties and taxes net of any trade discounts and rebates. Property, Plant & Equipment's are stated at cost less accumulated depreciation and impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation on Property, Plant & Equipment's shall be provided on SLM Method as per the rates prescribed in Schedule II of the Companies Act, 2013. Depreciation on the added/disposed off during the year has been provided on pro-rata basis with reference to the date of addition/disposal.



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1.5 Revenue Recognition

We generally recognise revenue as we complete each stage of a contract, measuring it by the work done to date. The contract price is the amount we expect to earn for each contract, excluding any taxes or amounts we collect on behalf of others. Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged-off in profit or loss immediately in the period in which such costs are incurred. Incremental costs of obtaining a contract, if any, and costs incurred to fulfil a contract are amortised over the period of execution of the contract in proportion to the progress measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation.

Significant judgments are used in:

- (i) Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.
- (ii) Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.
- (iii) Determining the method to be applied to arrive at the variable consideration requiring an adjustment to the transaction price.

Revenue is recognised when the control of the same is transferred to the customer and it is probable that the Company will collect the consideration to which it is entitled for the exchanged goods.

Contract revenue is recognised over time to the extent of performance obligation satisfied and control is transferred to the customer. Contract revenue is recognised at allocable transaction price which represents the cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs. With respect to contracts, where the outcome of the performance obligation cannot be reasonably measured, but the costs incurred towards satisfaction of performance obligation are expected to be recovered, the revenue is recognised only to the extent of costs incurred.

Contract costs incurred before the transfer of control—and for which no invoice can yet be issued—are recognised as prepaid contract costs and presented under current assets. Conversely, when contractual performance obligations have been satisfied but billing has not yet occurred, the related consideration is recognised as unbilled contract revenue (a contract asset) until an invoice is raised.

Other operational revenue represents income earned from the activities incidental to the business and is recognised when the performance obligation is satisfied and right to receive the income is established as per the terms of the contract.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

1.6 Cash and Cash Equivalent

Cash and cash equivalents comprises Cash-in-Hand, Short-term Deposits and Balance in Current Accounts with Banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



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1.7 Current and Non Current Classifications

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

- i. it is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
 - ii. it is held primarily for the purpose of being traded;
 - iii. it is expected to be realised within 12 months after the reporting date, or
 - iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- Current assets include the current portion of non-current financial assets. All other assets are classified as noncurrent.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- i. it is expected to be settled in the company's normal operating cycle;
 - ii. it is held primarily for the purpose of being traded;
 - iii. it is due to be settled within 12 months after the reporting date; or
 - iv. the company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.
- Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as noncurrent.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months.

1.8 Accounting for Taxes on Income

Provision for current tax is made after taking into consideration benefits under the provisions of the Income Tax Act 1961. Deferred tax resulting from timing differences between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date, in accordance with Accounting standards (A.S. 22) "Accounting for Taxes on Income" issued by the institute of Chartered Accountants of India.



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1.9 **Employees Retirement Benefit**

i) Short term employee benefits are recognized as an expense in the Profit and Loss account of the year in which the related service is rendered.

ii) Long term employee benefits are recognized as an expenses in the Profit & Loss account for the year in which the employee has rendered services. The expense is recognized assuming that such benefit is payable to all employees at the end of the accounting year.

1.10 **Investments**

Long term investments are stated at cost less other than temporary diminution in value, if any. Current investments are stated at lower of cost and fair value.

1.11 **Borrowing Cost**

Cost incurred towards arrangements and underwriting and other incidental costs incurred in connection with borrowings are charged to profit and loss account when they are incurred.

1.12 **Liabilities & Contingent Liabilities**

The company records a liability for any claims where a potential loss is probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Company provides disclosure in the Financial statements but does not record a liability in its accounts unless the loss becomes probable.

1.13 **Foreign Exchange Transaction**

Foreign Currency transactions are booked at the rate prevailing at the time of transaction and any Gain/loss arising out of fluctuations in exchange rate is accounted for at the year end as per AS-11 issued by the Institute of Chartered Accountants of India.

1.14 **Provisions, Contingent Liabilities & Contingent Assets**

Provisions are recognised when there is a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of obligation, provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the time passage of time is recognised as a finance cost.

The Company has issued Bank Guarantees amounting to Rs 382.20 Lakhs in favour of various parties in the ordinary course of business. These guarantees are contingent in nature and would become payable only in the event of the Company's failure to meet its contractual obligations or upon non-performance of terms specified in the underlying agreements.

1.15 Party balances whether in debit or in credit are subject to confirmation.



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ANNEXURES FORMING PART OF FINANCIAL STATEMENTS

SHARE CAPITAL

(Figures in Lakhs)

Particulars	As at	
	31st March 2025 (₹)	31st March 2024 (₹)
Authorized Share Capital : (1,00,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2025)	1,000.00	10.00
(1,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2024)		
Issued Share Capital : (55,65,460 Equity Shares of Rs. 10/- each as at 31st March, 2025)	556.55	10.00
(1,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2024)		
Subscribed and Fully Paid-up Share Capital : (55,65,460 Equity Shares of Rs. 10/- each as at 31st March, 2025)	556.55	10.00
(1,00,000 Equity Shares of Rs. 10/- each as at 31st March, 2024)		
Total	556.55	10.00

The number of shares outstanding as at 31 March, 2025 and 31 March, 2024 is set out below:

Particulars	As at	
	31st March 2025 (Nos of Shares)	31st March 2024 (Nos of Shares)
Equity Shares of Rs. 10/- each :		
Opening number of shares outstanding	1,00,000.00	-
Add: Nos of Shares issued during the year	54,65,460	1,00,000
Closing number of shares outstanding	55,65,460	1,00,000

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. For the year ended 31st March, 2025, the amount of per share dividend proposed as distribution to equity shareholders is Nil.

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. The distribution will be in proportion to the number of equity shares held by the shareholders.

The details of shareholder/Partners holding more than 5% shares as at 31 March, 2025 and 31 March, 2024 is set out below :

Particulars	As at		As at	
	(%)	31st March 2025 (Nos of Shares)	(%)	31st March 2024 (Nos of Shares)
Equity Shares of Rs. 10/- each :				
Tapish Gautam	49.99%	27,82,305	49.75%	49,975
Raghav Vohra	49.99%	27,82,305	49.75%	49,975
Total	99.98%	55,64,610	99.50%	99,950

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



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The details of Promoter Shareholding as at 31 March, 2025 and 31 March, 2024 is set out below :

Particulars	As at 31st March 2025		As at 31st March 2024	
	(%)	(Nos of Shares)	(%)	(Nos of Shares)
Equity Shares of Rs. 10/- each :				
Tapish Gautam		27,82,305		49,975
% Change during the year	9820.38%		100.00%	
Raghav Vohra		27,82,305		49,975
% Change during the year	9820.38%		100.00%	
Total		55,64,610		99,950

The details of Bonus Shares, Shares allotted as fully paid up pursuant to contracts without payment being received in cash as at 31 March 2025 and 31 March, 2024 is set out below :

Particulars	As at 31st March 2025		As at 31st March 2024	
	(%)	(Nos of Shares)	(%)	(Nos of Shares)
Equity Shares of Rs. 10/- each :				
Bonus Shares*		52,38,080		-
<u>Share allotted as fully paid up pursuant to contract without payment being received in cash</u>				
Shares allotted against Loan Conversion**		2,27,380		-
Total		54,65,460		-

On 7th March, 2025, the Company had allotted 16 Shares for every 1 Share held by the Shareholders as bonus, by capitalising its reserves and Surplus.

On 10th February, 2025, the Company had converted loans of the Promoters into Equity Shares of Face Value of Rs. 10/Share of the Company at the Price of Rs. 260 per Share.

No Shares have been forfeited by the company as at the date of Balance Sheet.

VI RESERVES & SURPLUS

(Figures in Lakhs)

Particulars	As at 31st March 2025		As at 31st March 2024	
	(₹)	(₹)	(₹)	(₹)
Surplus in statement of Profit & Loss account				
Opening Balance	-		-	
Add : Addition during the Year	429.08		(0.14)	
Add : Adjustment for Prior Period Deferred Exp.	-		-	
Less : Expenses relating to IPO	17.69	411.39	-	(0.14)
Security Premium reserve				
Opening Balance	-		-	
Add : Addition during the Year	44.64		-	
Less : Utilised for Bonus Issue	-	44.64	-	-
Capital Reserve				
Opening Balance	-		-	
Add : Addition during the Year*	51.31		-	
Less : Utilised for Bonus Issue	-	51.31	-	-
Partners Capital account pending for Share Allotment				591.19
Total		507.35		591.05

* Capital reserve has been recognised as a result of adjustment in the value of Assets and Liabilities taken over while conversion of Firm in Company.



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VII LONG TERM BORROWINGS

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Secured Loans -Vehicle Loan	25.53	17.39
Unsecured Loans -From Banks	353.84	16.09
Total	379.37	33.48

Details of Long Term Borrowings (Secured)

Bank Name	Sanctioned Amount	Outstanding Amount
Axis Bank	24.94	6.76
Loan from Axis Bank is secured hypothecation of Commercial Vehicle. The loan carries interest rate of 8.91%. The same is repayable in 38 Equated Monthly Instalments.		
BMW India Financial Services P Ltd	30.07	14.71
Loan from BMW India Financial Services P Ltd is secured hypothecation of Vehicle. The loan carries interest rate of 12.10%. The same is repayable in 36 Equated Monthly Instalments.		

Details of Long Term Borrowings (Unsecured)

Bank Name	Sanctioned Amount	Outstanding Amount
Aditya Birla Finance Ltd	30.00	25.56
Loan from Aditya Birla Finance Ltd carries interest rate of 18% PA. The same is repayable in 60 Equated Monthly Instalments.		
Bajaj Finance Ltd	46.19	15.18
Loan from Bajaj Finance Ltd carries interest rate of 16.5% PA. The same is repayable in 36 Equated Monthly Instalments.		
Clix Capital Services P Ltd	35.00	16.92
Loan from Clix Capital Services P Ltd carries interest rate of 18.02% PA. The same is repayable in 36 Equated Monthly Instalments.		
Deutsche Bank	75.00	69.58
Loan from Deutsche Bank carries interest rate of 15% PA. The same is repayable in 24 Equated Monthly Instalments.		
Kisetsu Saison Finance (India) Private Limited	30.60	20.65
Loan from Kisetsu Saison Finance (India) Private Limited carries interest rate of 18.5% PA. The same is repayable in 36 Equated Monthly Instalments.		
Maxemo Capital Services P Ltd.	45.00	20.61
Loan from Maxemo Capital Services P Ltd. carries interest rate of 17% PA. The same is repayable in 24 Equated Monthly Instalments.		
Maxemo Capital Services P Ltd.	45.00	20.61
Loan from Maxemo Capital Services P Ltd. carries interest rate of 17% PA. The same is repayable in 24 Equated Monthly Instalments.		
Money Wise Financial Services P Ltd	36.25	26.94
Loan from Money Wise Financial Services P Ltd carries interest rate of 16% PA. The same is repayable in 36 Equated Monthly Instalments.		
Neogrowth Credit P Ltd	50.00	47.42
Loan from Neogrowth Credit P Ltd carries interest rate of 18.01% PA. The same is repayable in 36 Equated Monthly Instalments.		
Tata Capital Ltd	35.11	18.77
Loan from Tata Capital Ltd carries interest rate of 14% PA. The same is repayable in 24 Equated Monthly Instalments.		
Unity Small Finance Bank Ltd	40.80	27.37
Loan from Unity Small Finance Bank Ltd carries interest rate of 17.50% PA. The same is repayable in 36 Equated Monthly Instalments.		



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VIII SHORT TERM BORROWINGS

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Secured Loans -Overdraft & Cash Credit	99.94	39.28
Unsecured Loan -From Banks -Current Maturities of Long Term Debts	302.66 162.08	- 34.56
Total	564.68	73.84

Details of Short Term Borrowings (Secured)

Bank Name	Sanctioned Amount	Outstanding Amount
Aditya Birla Finance	300	302.66
This is Working Capital-Purchase Finance obtained from Aditya Brila Finance. Max discount period is 90 days and the facility sanction tenure of 12 months. The loan carries interest of 12% PA. The facility is secured by BG of 90 Lacs.		
ICICI Bank	300	99.94
This is the Overdraft Limit for Working Capital. The loan carries interest of 9.9% PA (6.25% Repo Rate + 3.65% Spread). The facility is secured by FDR of 150 Lacs.		

Bank Name	Sanctioned Amount	Outstanding Amount
Axis Bank	24.94	8.34
Loan from Axis Bank is secured hypothecation of Commercial Vehicle. The loan carries interest rate of 8.91%. The same is repayable in 38 Equated Monthly Instalments.		
BMW India Financial Services P Ltd	30.07	9.58
Loan from BMW India Financial Services P Ltd is secured hypothecation of Vehicle. The loan carries interest rate of 12.10%. The same is repayable in 36 Equated Monthly Instalments.		

Details of Short Term Borrowings (Unsecured)

Bank Name	Sanctioned Amount	Outstanding Amount
Aditya Birla Finance Ltd	30.00	4.13
Loan from Aditya Birla Finance Ltd carries interest rate of 18% PA. The same is repayable in 60 Equated Monthly Instalments.		
Bajaj Finance Ltd	46.19	15.68
Loan from Bajaj Finance Ltd carries interest rate of 16.5% PA. The same is repayable in 36 Equated Monthly Instalments.		
Clix Capital Services P Ltd	35.00	16.68
Loan from Clix Capital Services P Ltd carries interest rate of 18.02% PA. The same is repayable in 36 Equated Monthly Instalments.		
Deutsche Bank	75.00	2.71
Loan from Deutsche Bank carries interest rate of 15% PA. The same is repayable in 24 Equated Monthly Instalments.		
Kisetsu Saison Finance (India) Private Limited	30.60	8.66
Loan from Kisetsu Saison Finance (India) Private Limited carries interest rate of 18.5% PA. The same is repayable in 36 Equated Monthly Instalments.		
Maxemo Capital Services P Ltd.	45.00	21.19
Loan from Maxemo Capital Services P Ltd. carries interest rate of 17% PA. The same is repayable in 24 Equated Monthly Instalments.		
Maxemo Capital Services P Ltd.	45.00	21.19
Loan from Maxemo Capital Services P Ltd. carries interest rate of 17% PA. The same is repayable in 24 Equated Monthly Instalments.		
Money Wise Financial Services P Ltd	36.25	9.31
Loan from Money Wise Financial Services P Ltd carries interest rate of 16% PA. The same is repayable in 36 Equated Monthly Instalments.		
Neogrowth Credit P Ltd	50.00	1.06
Loan from Neogrowth Credit P Ltd carries interest rate of 18.01% PA. The same is repayable in 36 Equated Monthly Instalments.		
Oxyzo Financial Services Ltd	60.00	55.56
Loan from Oxyzo Financial Services Ltd carries interest rate of 15.75% PA. The same is sanctioned for the period of 12 months.		



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Sundaram Finance	16.36	2.63
Loan from Sundaram Finance carries interest rate of 10.50% PA. The same is repayable in 35 Equated Monthly Instalments.		
Tata Capital Ltd	35.11	16.33
Loan from Tata Capital Ltd carries interest rate of 14% PA. The same is repayable in 24 Equated Monthly Instalments.		
Unity Small Finance Bank Ltd	40.80	11.65
Loan from Unity Small Finance Bank Ltd carries interest rate of 17.50% PA. The same is repayable in 36 Equated Monthly Instalments.		

IX TRADE PAYABLES

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Trade Payables (Goods)		
Due to micro and small enterprises	-	-
Due to other than micro and small enterprises	1,507.57	1,715.03
Total	1,507.57	1,715.03

The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") is as under:

DISCLOSURE UNDER MSMED ACT, 2006

2024-25
(Rs. In Lakhs)

2023-24
(Rs. In Lakhs)

(a) Principal amount due to suppliers under MSMED Act, 2006	-	-
(b) Interest accrued and due to suppliers under MSMED Act on the above amount, unpaid	-	-
(c) Payment made to suppliers (other than interest) beyond the appointed day, during the year	-	-
(d) Interest paid to suppliers under MSMED Act (other than Section 16)	-	-
(e) Interest paid to suppliers under MSMED Act (Section 16)	-	-
(f) Interest due and payable towards suppliers under MSMED Act for payments already made	-	-
(g) Interest accrued and remaining unpaid at the end of each of the year to suppliers under	-	-

The information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with the company.

X OTHER CURRENT LIABILITIES

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Advance from customers	581.18	717.68
Employees Dues	44.01	31.27
Expenses Payable	1.72	4.48
Interest accrued but not due on Borrowings	6.10	0.59
Statutory Dues Payable	57.94	96.86
Total	690.95	850.88

XI SHORT TERM PROVISIONS

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Provision for Income Tax	152.97	98.41
Provision for Audit Fee	9.90	2.85
	162.87	101.26



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XIII DEFERRED TAX ASSETS

Particulars	(Figures in Lakhs)	
	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
Deferred Tax Assets	(1.20)	0.24
Total	(1.20)	0.24

XIV OTHER NON CURRENT ASSETS

Particulars	(Figures in Lakhs)	
	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Unsecured, considered good, unless otherwise stated</i>		
Other Security Deposits	0.25	0.25
Retention Money	231.80	220.83
Security Deposits for Rental Premises	18.13	2.20
Security for Tenders	3.90	3.90
Total	254.08	227.18

XV INVENTORIES

Particulars	(Figures in Lakhs)	
	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Valued at Cost or Net realizable value, whichever is lower</i>		
Raw Material & Components	84.79	46.53
Total	84.79	46.53

XVI TRADE RECEIVABLES

Particulars	(Figures in Lakhs)	
	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Unsecured considered good</i>		
Trade Receivables (for Goods) more than 6 Months	-	-
Trade Receivables (for Goods) Upto 6 Months	2,437.42	2,164.20
Trade Receivables (Gross)	2,437.42	2,164.20
Less: Provision for doubtful debts	-	-
	2,437.42	2,164.20
Total	2,437.42	2,164.20



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XVII CASH AND BANK BALANCE

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Cash & Cash Equivalent</i>		
Cash on hand	6.52	0.58
Balance with Bank		
On Current Accounts	44.00	181.15
On Deposit Accounts	145.49	-
Total	196.01	181.73

XVIII SHORT TERM LOANS AND ADVANCES

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Unsecured, considered good, unless otherwise stated</i>		
Advance to Suppliers	125.71	275.83
Capital Advances	38.34	-
Imprest Advance	30.53	8.82
Loan to Employees	56.21	-
Salary Advance	53.15	5.57
Total	303.94	290.23

XIX OTHER CURRENT ASSETS

(Figures in Lakhs)

Particulars	As at 31st March 2025 (₹)	As at 31st March 2024 (₹)
<i>Unsecured, considered good, unless otherwise stated</i>		
Balance with Statutory/Govt. authorities	54.03	1.99
Deferred Expenses (relating to unbilled revenue)	556.72	-
Prepaid Expenses	3.63	27.49
TDS Recoverable From NBFC's	2.44	-
Total	616.82	29.49



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XX REVENUE FORM OPERATIONS

(Figures in Lakhs)

Particulars		For the Year 01-04-2024 to 31-03-2025 (₹)	For the Period 06-03-2024 to 31-03-2024 (₹)
Sale of Goods		3,932.53	8.44
Supply of Services		2,422.11	7.69
Total		6,354.64	16.13

As at
31st March 2024

XXI OTHER INCOME

(Figures in Lakhs)

Particulars		For the Year 01-04-2024 to 31-03-2025 (₹)	For the Period 06-03-2024 to 31-03-2024 (₹)
Interest on FDR		3.33	-
Other Misc Receipts		0.14	-
Profit on Sale of Vehicle		1.38	-
Balance W/off		-	16.67
Total		4.85	16.67

XXII COST OF MATERIAL CONSUMED

(Figures in Lakhs)

Particulars		For the Year 01-04-2024 to 31-03-2025 (₹)	For the Period 06-03-2024 to 31-03-2024 (₹)
Opening Stock of Raw Material & Components		46.53	20.87
Add:- Purchase of Raw Material & Components		4,038.35	26.97
Add:- Direct Expense	XXII-A	977.56	8.70
Less:- Closing Stock of Raw Material & Components		84.79	46.53
Total		4,977.65	10.00



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XXII-A Direct Expenses

(Figures in Lakhs)

Particulars	For the Year 01-04-2024 to 31-03-2025		For the Period 06-03-2024 to 31-03-2024	
	(₹)		(₹)	
Factory Fuel & Electricity Charges	28.71	-	-	-
Factory Rent	50.82	-	-	-
Factory Repair & Maint.	15.31	-	-	-
Freight & Cartage	181.93	1.01	-	-
General Manufacturing Expenses	1.75	-	-	-
General Site Expenses	13.27	-	-	-
Import Expenses	106.35	-	-	-
Machinery Hiring Charges	54.25	0.79	-	-
Mould Hiring Charges	31.55	-	-	-
Project Consultation, Engineering and technical Fee	164.91	-	-	-
Sub Contractor Exp.	300.58	6.89	-	-
Travelling & Conveyance	28.13	-	-	-
Total	977.56	8.70		

XXIII EMPLOYEE BENEFIT COST

(Figures in Lakhs)

Particulars	For the Year 01-04-2024 to 31-03-2025		For the Period 06-03-2024 to 31-03-2024	
	(₹)		(₹)	
Incentive on salary	6.94	0.18	-	-
Salary & Wages	417.92	19.00	-	-
Staff Welfare	27.15	-	-	-
Directors Sitting Fees	0.60	-	-	-
Contribution to Employee's welfare Funds	28.24	-	-	-
Total	480.86	19.18		

XXIV FINANCE COST

(Figures in Lakhs)

Particulars	For the Year 01-04-2024 to 31-03-2025		For the Period 06-03-2024 to 31-03-2024	
	(₹)		(₹)	
Bank Charges	1.00	0.26	-	-
Interest on Loan	40.64	1.47	-	-
Loan Processing Charges	11.10	-	-	-
Total	52.73	1.73		



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XXV OTHER EXPENSES

(Figures in Lakhs)

Particulars	For the Year		For the Period	
	01-04-2024	to	06-03-2024	to
	31-03-2025		31-03-2024	
	(₹)		(₹)	
Audit Fee	11.00			0.10
Business Promotion	8.57			-
Conveyance	12.90			-
Electricity Charges	2.60			0.11
Foreign Exchange Fluctuation	3.62			-
Freight & Forwarding Charges	29.67			-
Insurance Exp.	0.83			-
Late Fees, Interest & Penalty	32.29			1.28
Legal & Professional Charges	25.69			0.10
Loss on Sale of Vehicle	1.21			-
Office Expenses	13.32			0.00
Printing & Stationery	2.13			-
Rental Exp.	25.33			-
Repair & Maintenance	5.93			0.20
Security Services	2.11			-
Software & Website Development Expenses	6.70			-
Telephone & Internet Expenses	0.66			0.01
Tender Fee	13.71			-
Tour & Travels	25.38			-
Vehicle Hiring Charges	4.87			-
Total	228.50			1.79

XXVI EARNINGS PER SHARE

(Figures in Lakhs)

Particulars	For the Year		For the Period	
	01-04-2024	to	06-03-2024	to
	31-03-2025		31-03-2024	
	(₹)		(₹)	
Profit after tax	429.08			(0.14)
Profit attributable to ordinary shareholders	429.08			(0.14)
Weighted average number of ordinary shares	4,50,912			1,00,000
Nominal value of ordinary shares	10.00			10.00
Basic earning per Equity Share	95.16			(0.14)
Diluted earning per Equity Share	95.16			(0.14)
Adjusted EPS	8.00			-



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Note XII Property, Plant & Equipment:

Particulars	Gross Carrying Amount			Accumulated Depreciation			Net Carrying Amount		
	As at 01 April 2024	Additions during the period	Deletions/Adjustments during the period	As at 31 March 2025	Additions due to Business Combinations	Deletions during the period	As at 31 March 2025	As at 31 March 2025	As at 5 March 2024
	1	2	3	4	5	6	8-(5+6)	9-(4+8)	10-(1-5)
(A) Tangible Assets (Owned)									
Plant & Machinery	401.82	20.00	-	421.82	159.30	18.87	178.17	243.65	242.52
Furniture & Fixtures	1.14	-	-	1.14	0.39	0.11	0.51	0.63	0.75
Office Equipments	10.12	1.66	-	11.78	2.03	2.37	4.41	7.37	8.09
Building	135.32	-	-	135.32	6.77	-	6.77	128.55	128.55
Computer & Computer Softwares	8.58	4.27	-	12.85	4.29	2.88	7.17	5.68	4.29
Vehicles	66.81	72.01	28.01	110.81	15.05	11.87	19.23	91.58	51.75
	623.78	97.95	28.01	693.72	187.83	36.11	216.24	477.48	435.95



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Additional information required under Schedule III to Companies Act, 2013**1 Payment to Auditor***(Figures in Lakhs)*

Particulars	For the year 01-04-2024 to 31-03-2025	For the Period 06-03-2024 to 31-03- 2024
Statutory Audit Fee	7.50	0.10
Tax Audit Fee	2.50	-
Others	1.10	-
Total	11.10	0.10

2 Related Party Transactions – As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

The list of related parties and nature of their relationship as at March 31st, 2025:

Name of related parties	Nature of relationship
Alpha Engineering corporation	Associate Firm
Raghav Vohra	Director
Sahana Munairamaih Sreenivasa Mulvadi	Independent Director
Sumeer Sodhi	Independent Director
Surendra Mehta	Independent Director
Tapish Gautam	Director
Terrain Geosystem	Associate Firm
Terrain Infracon	Associate Firm
Terrain Infrastructure	Associate Firm

2.1 Particulars of transaction with related parties during the period 01-04-2024 to 31-03-2025 and 06-03-2024 to 31-03-2024.*(Figures in Lakhs)*

Name of related parties	Nature of transaction	01-04-2024 to 31-03- 2025	06-03-2024 to 31-03- 2024
Tapish Gautam	Net consideration for conversion of Partnership firm	-	295.60
Alpha Engineering Corporation	Sales	127.69	-
Raghav Vohra	Amount received against issuance of Shares on Subscription	-	5.00
Raghav Vohra	Net consideration for conversion of Partnership firm	-	295.60
Raghav Vohra	Salary	42.00	-
Raghav Vohra	Salary Advance	51.15	-
Tapish Gautam	Amount received against issuance of Shares on Subscription	-	5.00
Tapish Gautam	Salary	42.00	-
Tapish Gautam	Salary Advance	53.15	-
Terrain Geosystem	Purchases	289.56	-
Terrain Infracon	Balance W/off	5.33	-
Terrain Infrastructure	Balance W/off	3.58	-



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2.2 Particulars of amount payable/(receivable) to/from related parties as at 31 March, 2025 and 31 March, 2024.

(Figures in Lakhs)

Name of related parties	Nature of transaction	31-03-2025	31-03-2024
Alpha Engineering Corporation	Amount recoverable against Sales	4.56	-
Alpha Engineering Corporation	Amount payable towards Purchases	-	15.04
Raghav Vohra	Salary Advance Recoverable	53.15	-
Raghav Vohra	Outstanding for issue of Shares	-	295.60
Raghav Vohra	Advance Given for expenses of Company.	-	(0.01)
Tapish Gautam	Outstanding for issue of Shares	-	295.60
Tapish Gautam	Salary Advance Recoverable	53.15	-
Terrain Infracon	Amount payable towards Purchases	-	5.33
Terrain Infrastructure	Amount payable towards Purchases	-	3.58
Terrain Geosystem	Amount payable towards Purchases	256.32	381.98

3 Corporate Social Responsibility

(Figures in Lakhs)

2024-25

amount required to be spent by the company during the year	Nil
amount of expenditure incurred	Nil
shortfall at the end of the year	Nil
total of previous year shortfall	Nil
nature of CSR activities	NA
details of related party transactions	Nil
where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately	Nil



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Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013

- 1 The Company does not have title deeds of any Immovable Property which is not held in the name of Company (other than properties where the Company is the lessee and the lease agreement are duly executed in the favor of the lessee).
- 2 The Company has not revalued its Property, Plant & Equipment.
- 3 The Company has not granted Loan & Advances in the nature of Loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:
(a) Repayable on demand or
(b) without specifying any terms or period of repayment
- 4 The Company does not have any Capital-work-in-progress.
- 5 The Company does not have any Intangible assets under development
- 6 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 8 The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- 9 The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- 10 There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- 11 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

12 Significant Accounting Ratios:

Ratios	31 March 2025	31 March 2024
(a) Current Ratio	1.24	1.07
(b) Debt-Equity Ratio	0.89	0.18
(c) Debt Service Coverage Ratio	1.08	0.02
(d) Return on Equity Ratio	40.33%	(0.00)
(e) Inventory Turnover Ratio	58.71	NA
(f) Trade Receivables Turnover Ratio	2.61	NA
(g) Trade Payables Turnover Ratio	2.68	NA
(h) Net Capital Turnover Ratio	8.91	0.03
(i) Net Profit Ratio	6.75%	(0.01)
(j) Return on Capital Employed	31.09%	0.26%
(k) Return on Investment	-	NA

Since the company was incorporated as a result of conversion of Partnership Firm on 06-03-2024, last period was not the complete financial years and the numbers are not comparative, the company therefore, had not given variance analysis.



13 Explanation to Item included in numerator and denominator for computing the above ratios.

	Ratio	Formula	Items included in Numerator & Denominator
a)	Current Ratio	Current Assets / Current Liabilities	Current assets=Inventories + Trade Receivables + Cash and cash equivalents + Short Term Loans & Advances + Other current assets
			Current Liability=Short-term borrowings + Trade payables + Other current liabilities + Short-term provisions
b)	Debt Equity Ratio	Debts / Shareholders Equity	Debts= Long-term borrowings + Deferred tax liabilities (Net) + Other Long-term liabilities + Long term provisions + Short-Term borrowings
			Shareholder's Equity=Share capital+Reserves and surplus
c)	Debt Service Coverage Ratio	Earning Available for debt services / Debt Services	Earning Available for debt Service = Profit after Tax + Depreciation & Amortisation + Interest Expenses
			Debt Service = Interest Expenses + Short Term Borrowings
d)	Return on Equity	(Net profit after tax - Preference dividends) / Average Shareholder's Equity	Average Shareholder's Equity=((Op. Share capital+Reserves and surplus)+(Cls. Share capital+Reserves and surplus))/2
e)	Inventory Turnover Ratio	COGS / Average Inventory	Average Inventory = (Opening Inventory + Closing Inventory) / 2
f)	Trade Receivables Turnover Ratio	Revenue from Operation / Average Accounts Receivables	Average Accounts Receivable = (Opening Accounts Receivables+Closing Accounts Receivables)/2
g)	Trade Payables Turnover Ratio	Purchases / Average Accounts Payables	Average Accounts Payables = (Opening Accounts Payables+Closing Accounts Payables)/2
h)	Net Capital Turnover Ratio	Revenue from Operation / Working Capital	Working Capital= Current Assets - Current Liabilities
i)	Net Profit Ratio	Net Profit after Tax / Revenue	-
j)	Return on Capital Employed	EBIT / Capital Employed	EBIT = Profit before Interest & Tax
			Capital Employed = Shareholder's Fund + Borrowings
k)	Return on Investment	Income from Investments / Time weighted average Investments)	-

14 The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

15 A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

