ANKIT K DHIMAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To,

The Members of Blinktech Trackings Private Limited

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Blinktech Trackings Private Limited which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;selection and application of appropriate accounting policies ;making judgements and estimate 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 accounting records relevant to preparation and presentation of the financial statements that give true view and free from material misstatement, whether due to fraud or error.

PLOT NO 772, TDI CITY, SECTOR 117, MOHALI,PUNJAB
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Caankit.dhiman@gmail.com

ANKIT K. DHIMAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- of the state of affairs of the Company as at 31st March, 2025;
- of its profit for the year ended on that date; and
- of its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Company for the financial year ended 31st March, 2025. Accordingly, no report in terms of CARO 2020 is required to be given.

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

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

b. In our opinion, proper books of account as required by law have been kept by the Company.

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

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.

e. On the basis of written representations received from the directors as on 31st March, 2025, none of the directors is disqualified as on that date from being appointed as a director in terms of section 164(2) of the Act.

f. The reporting on Internal Financial Controls over Financial Reporting under section 143(3)(i) of the Act is not applicable to the Company, being a private company with turnover less than ₹50 crore and borrowings

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less than ₹25 crore during the financial year;

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 not have any pending litigations which would impact its financial position;

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

iii. There has been no delay in transferring amounts, if any, required to be transferred to the Investor Education and Protection Fund;

iv. Management has represented that, to the best of its knowledge, no funds have been advanced or loaned to intermediaries for ultimate beneficiaries (as per Rule 11(e));

v. The Company has not declared or paid any dividend during the year.

For M/s Ankit K Dhiman & Associates
Chartered Accountants
FRN: 037029N

CA Ankit Kumar
(Proprietor)
Membership No.: 558355

Place: Mohali
Date: 3RD September 2025
UDIN: **25558355BMULPC9320**

PLOT NO 772, TDI CITY, SECTOR 117, MOHALI,PUNJAB
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BLINKTECH TRACKINGS PVT LTD
Jatwar, Mojan Jatwar, Shahzadpur, Panchkula, Ambala- 134202, Haryana
CIN : U52240HR2024PTC120778

Balance Sheet as at 31st March, 2025

(Figures in '000)*

S No.	Particular	Note No.	As at 31st March 2025	As at 31st March 2024
A	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's funds**			
	Share capital	1	1500.00	-
	Reserves and surplus	2	271.42	-
	Sub-total - Shareholders' funds		**1771.42**	-
(2)	**Share application money pending allotment**		-	-
(3)	**Non-current Liabilities**			
	Long-term borrowings	3	-	-
	Deferred tax liabilities (Net)	4	-	-
	Sub-total - Non-current liabilities		-	-
(4)	**Current liabilities**			
	Short-term borrowings	5	-	-
	Trade payables	6	1409.46	-
	Other current liabilities	7	655.29	-
	Short term provisions	8	95.36	-
	Sub-total - Current liabilities		**2160.12**	-
TOTAL EQUITY AND LIABILITIES			**3931.53**	-
B	**ASSETS**			
(1)	**Non-current assets**			
	Fixed Assets	9	-	-
	Tangible Assets		-	-
	(ii) Intangible assets		-	-
	Capital work-in-progress		-	-
	Intangible assets under development		-	-
	Investment		-	-
	(b) Non-current investments		-	-
	Long term loans and advances	10	-	-
	Sub-total - Non-current assets		-	-
(2)	**Current assets**			
	Inventories	11	0.00	-
	Trade receivables	12	3119.76	-
	Cash and cash equivalents	13	137.81	-
	Short term loans and advances	14	24.24	-
	Other current assets	15	649.72	-
	Sub-total - Current assets		**3931.53**	-
TOTAL ASSETS			**3931.53**	-

See accompanying notes to the financial statements
Significant Accounting Policies
Notes on Accounts 1 to 26

Auditor's Report
As per Report of even date

For M/s Ankit K Dhiman & Associates
Chartered Accountants

ANKIT K. DHIMAN & ASSOCIATES * CHARTERED ACCOUNTANTS *

CA Ankit Kumar
Proprietor
Membership No. 558355

Date : 3rd September 2025
Place : Mohali
UDIN: 25558355BMULPC9320

For Blinktech Trackings Private Limited

For Blinktech Trackings Pvt. Ltd.
Director

Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.
Director

Shikha Gupta
Director
DIN:02834950

**Figures have been rounded off to the nearest thousand rupees*

BLINKTECH TRACKINGS PVT LTD

Jatwar, Mojan Jatwar, Shahzadpur, Panchkula, Ambala- 134202, Haryana

CIN : U52240HR2024PTC120778

Statement of Profit and Loss for the year ended 31st March, 2025 (Figures in '000*)

Sl. No.	Particulars	Note No.	Year ended 31st March 2025	Year ended 31st March 2024
	Income from operations			
a)	Net Revenue	16	32240.74	-
b)	Other Operating Income - -			
	Total Income from operations (Net)		**32240.74**	**-**
	Total Expenditure			
a)	Direct Expenses	17	26917.76	-
b)	(Increase)/Decrease in Finished goods, Stock-in-progress and Stock-in-trade	18	-	-
c)	Employee Benefits Expense	19	2162.56	-
d)	Depreciation and Amortization	20	-	-
e)	Other Expenses	21	2836.05	-
	Total Expenditure		**31916.36**	**-**
	Profit from operations before other incomes, finance costs and extraordinary items		324.38	-
	Other Incomes	22	42.65	-
	Profit from ordinary activities before finance cost and exceptional items		367.02	-
	Financial Costs	23	0.24	-
	Profit from ordinary activities (after finance cost but before exceptional items)		366.78	-
	Exceptional items	24	-	-
	Profit from ordinary activities before tax (after exceptional items)		366.78	-
	Tax expense:			
	(a) Current tax expense for current year		95.36	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		95.36	-
	(e) Deferred tax		-	-
	Profit/ (Loss) for the period		**271.42**	**-**
	Earnings per Equity Share:			
	Basic and Diluted	25.1	1.81	-

Significant Accounting Policies
Notes on Accounts 1 to 26

Auditor's Report
As per Report of even date

For M/s Ankit K Dhiman & Associates
Chartered Accountants

CA Ankit Kumar
Proprietor
Membership No. 558355

Date : 3rd September 2025
Place : Mohali
UDIN: 25558355BMULPC9320

For Blinktech Trackings Pvt. Ltd.
Director

Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.
Director

Shikha Gupta
Director
DIN:02834950

BLINKTECH TRACKINGS PVT LTD

Jatwar, Mojan Jatwar, Shahzadpur, Panchkula, Ambala- 134202, Haryana

CIN : U52240HR2024PTC120778

ash Flow Statement for the year ending 31st March 2025	Fig in 000*
Particulars	Amount
A. Cash Flow from Operating Activities	
Net Profit before Tax	366.78
Adjustments for:	
- Depreciation & Amortization	-
- Finance Costs	0.24
Operating Profit before Working Capital Changes	367.02
Changes in Working Capital:	
- (Increase)/Decrease in Trade Receivables	(3,119.76)
- (Increase)/Decrease in Short-term Loans & Advances	(24.24)
- (Increase)/Decrease in Other Current Assets	(649.72)
- (Increase)/Decrease in Inventories	-
- Increase/(Decrease) in Trade Payables	1,409.46
- Increase/(Decrease) in Other Current Liabilities	655.29
- Increase/(Decrease) in Short-term Provisions	95.36
Net Change in Working Capital	(1,633.61)
Cash Generated from Operations	(1,266.59)
Less: Income Taxes Paid	(95.36)
Net Cash from Operating Activities (A)	(1,361.95)
B. Cash Flow from Investing Activities	
Purchase of Fixed Assets	-
Investments made	-
Net Cash from Investing Activities (B)	-
C. Cash Flow from Financing Activities	
Proceeds from Issue of Share Capital	1,500.00
Proceeds / (Repayment) of Borrowings	-
Finance Costs Paid	(0.24)
Net Cash from Financing Activities (C)	1,499.76
Net Increase/(Decrease) in Cash (A+B+C)	**137.81**
Opening Cash & Cash Equivalents	-
Closing Cash & Cash Equivalents	**137.81**

Notes

1. Cash & Cash Equivalents represent cash and bank balances only.

For M/s Ankit K Dhiman & Associates
Chartered Accountants

CA Ankit Kumar
Proprietor
M. No. 558355
Date: 3rd September 2025
Place: Mohali
UDIN:25558355BMULPC9320

Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.

Director

Shikha Gupta
Director
DIN:02834950

For Blinktech Trackings Pvt. Ltd.

Director

SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting, in accordance with the Generally Accepted Accounting Principles (GAAP) in India, the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, and the presentation requirements of Schedule III to the Companies Act, 2013.

1. Basis of Preparation

These financial statements are the first financial statements of the Company since incorporation. Accordingly, no comparative figures for the previous year have been presented.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets, and liabilities. Actual results could differ from those estimates.

3. Revenue Recognition

Revenue from operations is recognized when the significant risks and rewards of ownership are transferred to the customer, services are rendered, and no significant uncertainty exists regarding the amount of consideration that will be derived. Revenue is recognized net of discounts, returns, and taxes collected on behalf of the Government.

4. Fixed Assets and Depreciation

The Company does not hold any tangible or intangible fixed assets as on the Balance Sheet date. Accordingly, no depreciation or amortization has been charged.

5. Inventories

Since the Company is engaged in rendering logistics and transport services, it does not maintain any inventory of goods.

6. Employee Benefits

- **Short-term benefits** such as wages, salaries, bonus, and leave encashment are recognized as an expense as incurred.
- The Company is in the first year of operations; no gratuity or other long-term defined benefit obligations are applicable during the year.

7. Taxation

Tax expense comprises current tax and deferred tax.

- **Current tax** is determined as per the provisions of the Income-tax Act, 1961, based on taxable income for the year.
- **Deferred tax** is recognized on timing differences between the accounting income and taxable income, subject to prudence. No deferred tax asset/liability has arisen during the year.

8. Cash Flow Statement

The Company is a subsidiary of Bindal Technopolymer Private Limited, and in terms of the provisions of Section 2(85) of the Companies Act, 2013, a subsidiary company cannot be classified as a 'Small Company'. Accordingly, the exemption available to Small Companies with respect to the preparation of a Cash Flow Statement is not applicable to the Company. Therefore, the accompanying financial statements include a Cash Flow Statement for the year ended 31st March, 2025, prepared in accordance with the requirements of Accounting Standard (AS) 3 – *Cash Flow Statements* and Schedule III to the Companies Act, 2013

9. Provisions and Contingencies

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events and it is probable that outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Contingent liabilities are disclosed but not provided for.

10. Earnings per Share (EPS)

Basic and diluted earnings per share are computed in accordance with AS-20, based on the profit attributable to equity shareholders divided by the weighted average number of equity shares outstanding during the year.

BLINKTECH TRACKINGS PVT LTD
Jatwar, Mojan Jatwar, Shahzadpur, Panchkula, Ambala- 134202, Haryana
CIN : U52240HR2024PTC120778

Notes on Financial Statements for the Year ended 31st March, 2025

Since this is the first year of incorporation, no comparative figures are available.

1. Share Capital

Particulars	As on 31st March, 2025	As on 31st March, 2024
Authorised Share Capital		
150000 Equity shares of Rs.10/- each	1500.00	-
Issued, Subscribed, Paid-up Share Capital		
150000 Equity shares of Rs.10/- each	1500.00	-
Total	1500.00	-

The detail of the equity shares held by each shareholder holding more than 5% is as below:-

Sl. No.	Name of the shareholder	As on 31st March, 2025		As on 31st March, 2024	
		Number of shares held	% of shareholding	Number of shares held	% of shareholding
1	Bindal Technopolymer Pvt Ltd through Kapil Gupta	148500	99.00%	-	-
2	Shikha Gupta	1500	1.00%	-	-
	TOTAL	**150000**	**100.00%**	-	-

Shares held by Promoters as on 31.03.2025

Sl. No.	Name of the shareholder	As on 31st March, 2025		As on 31st March, 2024	
		Number of shares held	% of shareholding	Number of shares held	% of shareholding
1	Bindal Technopolymer Pvt Ltd through Kapil Gupta	148500	99.00%	-	-
2	Shikha Gupta	1500	1.00%	-	-
	TOTAL	**150000**	**100.00%**	-	-

Breakup of Equity Capital (Equity Shares of Rs 10 each)

Sl. No.	Name of the shareholder	As on 31st March, 2025	As on 31st March, 2024
1	Body Corporates	148500	-
2	Directors and Related Parties	1500	-
	TOTAL	**150000**	-

2.

a	**Capital Reserve**		
	Share Premium:		
	As per last Balance Sheet	-	-
	Add: Addition during the year	-	-
		-	-
b.	**General Reserve**		
	As per last Balance Sheet	-	-
	Add: Transferred from Profit and Loss	271.42	-
	Total	**271.42**	-

3. Long Term Borrowings

The long term borrowings other than installments payable during the next financial year are detailed below:-

	As on 31st March, 2025	As on 31st March, 2024
Security Deposits	-	-
Unsecured Loans		
From Directors & their Relatives	-	-
Total	-	-

4. Deferred Tax Liability (Net)

	As on 31st March, 2025	As on 31st March, 2024
Deferred Tax Liability		
At the commencement	-	-
Add: Provision during the year	-	-
	-	-

BLINKTECH TRACKINGS PVT LTD

5. Short Term Borrowings

	As on 31st March, 2025	As on 31st March, 2024
- Secured Loans (repayable in next financial year)	-	-
- Other Short Term Bank Borrowings	-	-
Total	-	-

6. Trade Payables

	As on 31st March, 2025	As on 31st March, 2024
- Due to MSME		-
Outstanding < 1 Year	1356.39	
Outstanding > 1 Year	-	
- Due to others		
Outstanding < 1 Year	53.07	-
Outstanding > 1 Year	-	-
Total Trade Payables	**1409.46**	-

7. Other Current Liabilities

	As on 31st March, 2025	As on 31st March, 2024
Audit Fees Payable	25.00	-
Accounting Fees Payable	15.00	
Other Expenses Payable	204.26	-
Statutory Dues Payable	411.03	-
Total Other current liabilities	**655.29**	-

8. Short Term Provisions

Particulars	As on 31st March, 2025		As on 31st March, 2024	
- Provision for Employee benefits	-	-	-	-
- Others				
Provision for Income Tax	95.36	95.36	-	-
Total short term provisions		**95.36**		-

10. Long Term Loans and Advances

	As on 31st March, 2025	As on 31st March, 2024
Total	-	-

11. Inventories

	As on 31st March, 2025	As on 31st March, 2024
-Closing Stock	-	-
Total	-	-

12. Trade Receivables

Unsecured and considered good	As on 31st March, 2025	As on 31st March, 2024
-Exceeding Six Months	-	-
-Within Six Months	3119.76	-
Total	**3119.76**	-

ANKIT K. DHIMAN & ASSOCIATES
CHARTERED ACCOUNTANTS

13. Cash and cash equivalents

	As on 31st March, 2025	As on 31st March, 2024
- Balance with schedule banks	137.81	-
- Cash in hand	-	-
Total Cash and cash equivalents	**137.81**	**-**

14. Short term loans and advances

	As on 31st March, 2025	As on 31st March, 2024
(Unsecured and considered good)	24.24	-
Total Short Term Loans & Advances	**24.24**	**-**

15. Other current assets

	As on 31st March, 2025	As on 31st March, 2024
TDS Receivable (24-25)	649.72	-
Total Other Current Assets	**649.72**	**-**

Auditor's Report
As per Report of even date

For M/s Ankit K Dhiman & Associates
Chartered Accountants

CA Ankit Kumar
Proprietor
Membership No. 558355

Date : 3rd September 2025
Place : Mohali
UDIN: 25558355BMULPC9320

For Blinktech Trackings Pvt. Ltd.

Kapil Gupta Director
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.

Shikha Gupta Director
Director
DIN:02834950

16. Revenue from Operations

	2024-25		2023-24	
a. **Sale of Products / Services**				
-Domestic	32240.74		-	
-Exports	0.00	32240.74	-	-
b. **Other Operating revenues**				
-Domestic	0.00		-	
-Exports	0.00	0.00	-	-
Net Revenue from Operations		**32240.74**		-

17. Direct Expenses

	2024-25	2023-24
Freight Sub-Contracting Expenses	24927.76	-
Vehicle Lease Rent	1990.00	-
Total Direct Expenses	**26917.76**	-

18. (Increase)/Decrease in Finished Goods, Stock-in-progress and Stock-in-trade

	2024-25		2023-24	
Inventories (At close)				
Finished Goods/ Stock-in-Trade	-		-	
Add: Excise Duty	-		-	
Stock-in-progress	-	-	-	-
Inventories (At commencement)				
Finished Goods/ Stock-in-Trade	-		-	
Less: Excise Duty	-		-	
Stock-in-progress	-	-	-	-
Total		-		-

19. Employee Benefits Expense

	2024-25	2023-24
Wages	1935.07	-
PF & ESIC	68.90	-
Bonus	93.80	-
Leave Encashment	64.78	-
Total	**2162.56**	-

20. Depreciation and amortizations expense

	2024-25	2023-24
Depreciation and Amortization	-	-
Total	-	-

ANKIT K. DHAKAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★

21. Other Expenses

	2024-25	2023-24
a. Establishment Expenses		
Audit Fees	25.00	-
Commercial Vehicle Diesel Expenses	1795.84	-
Conveyance Expenses	3.55	-
Detention Charges on Freight	765.88	-
Accounting Charges	15.00	
Social Welfare Expenses	21.00	-
Driver Welfare Expenses	13.50	
Medical Expenses	0.22	
Office Rent	44.00	
Office Welfare Expenses	2.75	
Rates & Taxes	2.91	
Staff Welfare	0.34	
Vehicle Running Expenses	127.97	
Business Promotion	5.89	
Miscellaneous Expenses	12.20	
Total	**2836.05**	**-**

22. Other Income

	2024-25	2023-24
Expense Written Off	42.65	-
Total Other Income	**42.65**	**-**

23. Finance Costs

	2024-25	2023-24
Bank Charges	0.24	-
Total Finance Cost	**0.24**	**-**

24. Details of items of exceptional nature

	2024-25	2023-24
Total	**-**	**-**

25.1 Earnings Per Share (EPS)

	2024-25	2023-24
Net profit after tax as per Statement of Profit and Loss attributable to equity shareholders	271416.79	-
Weighted Average number of equity shares used as denominator for calculating EPS	150.00	-
Basic and Diluted Earning Per Share	1.81	-
Face Value per Equity Share	10	-

In terms of our attached report of even date

For M/s Ankit K Dhiman & Associates
Chartered Accountants

CA Ankit Kumar
Proprietor
Membership No. 558355

Date: 3rd September 2025
Place : Mohali
UDIN: 25558355BMULPC9320

For Blinktech Trackings Pvt. Ltd.

Director

Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.

Director

Shikha Gupta
Director
DIN:02834950

BLINKTECH TRACKINGS PVT LTD

CIN : U52240HR2024PTC120778

9. FIXED ASSETS

LIFE (In years)	FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Balance as at 01.04.2024	Addition	Deletions	Balance as at 31.03.2025	Balance as at 01.04.2024	For the Year	Deduction during the Year	Balance as at 31.03.2025	Balance as at 01.04.2024	Balance as at 31.03.2025
	Tangible Assets (A)										
	Total (A)	-	-	-	-	-	-	-	-	-	-
	Intangible Assets (B)	-	-	-	-	-	-	-	-	-	-
	Total (A) + (B)	-	-	-	-	-	-	-	-	-	-
	Previous figure	-	-	-		-	-	-	-	-	-

Kapil Gupta
Director
DIN:00550613

Shikha Gupta
Director
DIN:02834950

ANKIT KIDHIMAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★

For Blinktech Trackings Pvt. Ltd.

Director

For Blinktech Trackings Pvt. Ltd.

Director

Note 25.2 Additional Regulatory Information:

I The company does not have immovable property & does not own any fixed assets as on 31.03.2025.

II The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the year

III The Company has not granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

IV The company does not have any Capital Work In Progress (CWIP) as on 31.03.2025

V The Company does not have any Intangible assets under development as on 31.03.2025.

VI The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

VII The Company has not traded or invested in crypto currency or virtual currency during the respective financial year/ period.

VIII The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

IX The Company is not declared as willful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

x 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.

XI The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

XII The Company has complied with the number of layers for its holding in downstream companies prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.

XIII **Ratios**

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting peri	% of Change	Remarks
Debt Equity Ratio	Debt Capital	Shareholder's Equity	-	-	-	-
Debt Service coverage ratio	EBITDA	Debt Service (Int+Principal)	-	-	-	-
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.31	-	-	-
Inventory Turnover Ratio	COGS	Average Inventory	-	-	-	-
Trade Receivables turnover ratio	Net Sales	Average trade receivables	20.67	-	-	-
Trade payables turnover ratio	Total Purchases	Average Trade Payables	2.82	-	-	-
Working capital turnover ratio	Sales	Working capital (CA-CL)	18.20	-	-	-
Net profit ratio	Net Profit	Sales	0.01	-	-	-
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.21	-	-	-
Return on investment	Net Profit	Average Total Assets	0.14	-	-	-

XIV Company does not have any Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013,.

XV Company being subsidiary of Bindal Technopolymer Pvt Ltd does not qualify as Small Company under Companies Act 2013, hence pursuant to Rule 9B of the Companies (Prospectus and Allotment of Securities) Rules, 2014,company needs to dematerialise the shares which has not yet been dematerialised and company is in process to dematerialise the same.

XVI The Company was incorporated on 18th April 2024.

ANKIT K. DHIMAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Notes on Financial Statements for the Year ended 31st March, 2025

26. Additional Information

(Figures in ₹000)

26.1 Value of Stores and Packing Materials Consumed

	2024-25	2023-24
Stores Consumed	-	-
Packing Material Consumed	-	-
	-	-

26.2 Value of Imports calculated on C.I.F basis

	2024-25	2023-24
Raw Materials	-	-
Components and spare parts	-	-
Capital Goods	-	-

26.3 Payments to Auditors as

		2024-25	2023-24
a.	As Auditor		
	Statutory Audit Fees	25.00	-
	Tax Audit Fees	-	-
b.	for other services	-	-
	Total	**25.00**	**-**

26.5 Earnings in Foreign Currency

	2024-25	2023-24
Export of Goods calculated on FOB Basis	-	-

26.6 Contingent Liabilities and commitments to the extent not provided for

NIL

26.7 Details of Prior Period Items

	2024-25	2023-24
Prior Period Expenses		
Previous year Rates & taxes	-	-
Previous Year Bonus	-	-
Prior Period (Income)		
Interest on Fixed Deposits	-	-
Total	-	-

AUDITOR'S REPORT
In terms of our attached report of even date

For M/s Ankit K Dhiman & Associates
Chartered Accountants

CA Ankit Kumar
Proprietor
Membership No. 558355

Date : 3rd September 2025
Place : Mohali
UDIN: 25558355BMULPC9320

For Blinktech Trackings Pvt. Ltd.
Director
Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.
Director
Shikha Gupta
Director
DIN:02834950

26.4 Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related party are given below:

i. Key Management Personel;

S.No.	Name of Related Party	Relationship
1	Bindal Technopolymer Pvt Ltd through Kapil Gupta	Parent Company
2	Shikha Gupta	Key Managerial Personnel & Their relatives

ii Transactions during the year with related parties :

(Figures in ₹000)

	Nature of Transactions	Parent Company	Key Managerial Personnal	Entities over which Control is excercised	Total
Advances taken	As at 31st March 2024	-	-	-	-
	Taken during the year	-	-	-	-
	Repaid during the year	-	-	-	-
	As at 31st March 2025	-	-	-	-
Advances Given	As at 31st March 2024	-	-	-	-
	Taken during the year	-	-	-	-
	Repaid during the year	-	-	-	-
	As at 31st March 2025	-	-	-	-
		-	-	-	-
	Sale of Services	32,240.74	-	-	32,240.74
	Office Rent	44.00	-	-	44.00
	Vehicle Lease Rent	1,990.00	-	-	1,990.00
	Payment of Interest	-	-	-	-

ANKIT K. DHIMAN & ASSOCIATES * CHARTERED ACCOUNTANTS *

For Blinktech Trackings Pvt. Ltd.

Director

Kapil Gupta
Director
DIN:00550613

For Blinktech Trackings Pvt. Ltd.

Director

Shikha Gupta
Director
DIN:02834950