

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED
Address	SURVEY NO 120/1, PLOT NO4 , B/H ISHWAR WEIGHBRIDGE, ,PADWALAVERAVAL MAIN ROAD , Veraval (Shapar) S.O , Veraval , RAJKOT , 11-Gujarat , 91-India , Pincode - 360024
PAN	AAXCS7299H
Aadhaar Number of the assessee, if available	

was conducted by **me 148449** in pursuance of the provisions of the **Income-tax Act, 1961**,and **I** annex here to a copy of **my** audit report dated **20-Sep-2025** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025**
- the audited balance sheet as at **31-Mar-2025** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me** , the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	HETAL S PATEL
Membership Number	148449
FRN(Firm Registration Number)	
Address	RK EMPIRE, OFFICE NO 627 , MAVDI MAIN ROAD, , Mavdi B.O , Rajkot , RAJKOT , 11-Gujarat , 91-India , Pincode - 360004

Date of signing Tax Audit Report	20-Sep-2025
Place	RAJKOT
Date	09-Nov-2025

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART -A

1. Name of the Assessee	SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED
2. Address of the Assessee	SURVEY NO 120/1, PLOT NO4 , B/H ISHWAR WEIGHBRIDGE, ,PADWALAVERAVAL MAIN ROAD , Veraval (Shapar) S.O , Veraval , RAJKOT , 11-Gujarat , 91-India , Pincode - 360024
3. Permanent Account Number (PAN)	AAXCS7299H
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 11-Gujarat	24AAXCS7299H1ZE

5. Status	Company
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD /115BAE? No

Section under which option exercised

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Other manufacturing n.e.c.	04097

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, PURCHASE BOOK, SALES BOOK, JOURNAL LEDGER

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
1	CASH BOOK, BANK BOOK, PURCHASE BOOK, SALES BOOK, JOURNAL LEDGER	SURVEY NO 120/1, PLOT NO4,	B/HISHWAR WEIGH BRIEDGE,	SHAPAR VERAVAL	360024	91-India	11- Gujarat

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
No records added	

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

17. Where any land or building or both is transferred 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, please furnish:

Sl. No.	Details of	Address of Property						Consideration received or	Value adopted or	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth
		Address	Address	City Or	Zip	Country/Region	State			

property	Line 1	Line 2	Town Or District	Code /Pin Code	accrued	assessed or assessable	proviso to clause (x) of sub-section (2) of section 56 applicable ?
No records added							

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹50,26,637	₹0	₹0	₹50,26,637	₹0	₹0	₹0	₹0	₹7,53,996	₹ 42,72,641
2	WDV	Furnitures & Fittings @ 10%	10	₹2,99,141	₹0	₹0	₹2,99,141	₹0	₹0	₹0	₹0	₹29,914	₹ 2,69,227
3	WDV	Plant and Machinery @ 40%	40	₹83,182	₹0	₹0	₹83,182	₹0	₹0	₹0	₹0	₹33,273	₹ 49,909
4	WDV	Building @ 5%	5	₹3,51,535	₹0	₹0	₹3,51,535	₹0	₹0	₹0	₹0	₹17,577	₹ 3,33,958

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

No records added

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount in Rs.
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
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No records added

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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No records added

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
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No records added

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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No records added

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)

₹ 0

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year

₹ 0

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act	₹0
(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	(a) Amount of Income credited to Profit and Loss account	(b) Amount of Income not credited to Profit and Loss account	(c) Total Amount of income	Section	Description of Transaction	Computation if any
No records added							

26.i. In respect of any sum referred to in clause section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

Clause 28 to omitted from AY 2025-26 and onwards

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?
(Applicable till A.Y.2024-25)

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

If yes, please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

Sl. No.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
No records added						

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:- No

Sl. No.	Amount received	Date of receipt
No records added		

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
No records added		

37. Whether any cost audit was carried out ? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	67223462			57170836		
(b)	Gross profit / Turnover	847641	67223462	1.26	10713865	57170836	18.74
(c)	Net profit / Turnover	610525	67223462	0.91	504561	57170836	0.88
(d)	Stock-in-Trade / Turnover	33210826	67223462	49.40	29682724	57170836	51.92
(e)	Material consumed / Finished goods produced			0.00	34936084		0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
No records added						

Accountant Details

Accountant Details

Name	HETAL S PATEL
Membership Number	148449
FRN(Firm Registration Number)	
Address	RK EMPIRE, OFFICE NO 627 , MAVDI MAIN ROAD, , Mavdi B.O , Rajkot , RAJKOT , 11-Gujarat , 91-India , Pincode - 360004
Place	RAJKOT
Date	09-Nov-2025

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			
Furnitures & Fittings @ 10%					No records added			
Plant and Machinery @ 40%					No records added			
Building @ 5%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 40%				No records added
Building @ 5%				No records added

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED**BALANCE SHEET AS AT 31ST MARCH, 2025****(AMT. IN LACS.)**

PARTICULARS	Refer r Note No.	As At 31st March, 2025		As At 31st March, 2024	
I. EQUITY & LIABILITIES :					
(1) SHAREHOLDER'S FUNDS					
(a) Share Capital	1	50.00		50.00	
(b) Reserves & Surplus	2	31.92	81.92	27.21	77.21
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT					
-					
(3) NON CURRENT LIABILITIES					
(a) Long Term Borrowings	3	340.60		207.65	
(b) Deferred Tax Liabilities (Net)	4	(3.56)		(3.59)	
(c) Other Long Term Liabilities	5	-		-	
(d) Long Term Provisions		-	337.04	-	204.06
(4) CURRENT LIABILITIES					
(a) Short Term Borrowings	6	156.69		33.40	
(b) Trade Payables	7	99.38		126.55	
(c) Other Current Liabilities	8	8.28		24.69	
(d) Short Term Provisions	9	2.85	267.19	1.88	186.52
Total			686.15		467.79
II. ASSETS :					
(1) NON CURRENT ASSETS					
(a) Property, Plant and Equipment and Intangible assets:	10				
- Property, Plant and Equipment		188.42		43.26	
- Intangible Assets		0.41		0.55	
- Capital work-in-progress		-		-	
- Intangible assets under development		-		-	
(b) Non-Current Investments		-		-	
(c) Deferred Tax Assets		-		-	
(d) Long Term Loans and Advances	11	-		0.00	
(e) Other Non Current Assets	12	-	188.83	-	43.81
(2) CURRENT ASSETS					
(a) Current Investments		-		-	
(b) Inventories	13	332.11		296.83	
(c) Trade Receivables	14	109.79		55.51	
(d) Cash and Cash Equivalents	15	19.24		32.23	
(e) Short Term Loans & Advances	16	21.42		24.65	
(f) Other Current Assets	17	14.76	497.32	14.76	423.98
Total			686.15		467.79

The Notes referred to above form an integral part of the Balance Sheet.

As per our Report of even date**For, HETAL PATEL**
Chartered Accountants**For and on behalf of Board of directors of**
SIDDHESHWAR TECHNOFORGE PVT LTD**(CA HETAL PATEL)**
Proprietor
M.No.148449
(UDIN : 25148449BMHWZP3753)**UTTAM J SORATHIYA**
Director
DIN:10481518**RAJANIBHAI L NASIT**
Director
DIN:10481516**Place : Rajkot****Date : 20.09.2025**

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025
(Amt. in Lacs.)

PARTICULARS	Refer r Not e	For the year ended 31.03.2025	For the year ended 31.03.2024
I. Revenue from Operations	18	672.23	507.69
II. Other Income	19	0.29	1.50
III. Total Revenue		672.52	509.19
IV. <u>EXPENSES</u>			
Consumption of Raw Materials	20	553.50	349.36
Consumption of Consumables, Stores & Packing Mater	21	0.00	0.00
Changes in inventories of stock-in-trade	22	0.00	86.98
Employee Benefits Expenses	23	37.77	30.72
Finance costs	24	22.68	18.86
Depreciation and amortization Expenses	25	8.17	9.99
Other Expenses	26	41.92	8.23
Total Expenses		664.05	504.14
V. IV)		8.48	5.05
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary items (V - VI)		8.48	5.05
VIII. Extraordinary Items			
IX. Profit Before Tax (VII - VIII)		8.48	5.05
X. <u>Tax Expenses :</u>			
(1) Current Tax		2.34	1.43
(2) Deferred Tax	4	0.03	0.04
XI. Profit / (Loss) for the period (IX - X)		6.11	3.58
XII. Earnings per equity share of face value of Rs.10 each	28		
Basic & Diluted in Rs.		1.22	0.72

The Notes referred to above form an integral part of the Profit & Loss Account.

As per our Report of even date

For, HETAL PATEL
Chartered Accountants

For and on behalf of Board of directors of
SIDDHESHWAR TECHNOFORGE PVT LTD

(CA HETAL PATEL)
Proprietor
M.No.148449
(UDIN : 25148449BMHWZP3753)
Place : Rajkot
Date : 20.09.2025

UTTAM J SORATHIYA **RAJANIBHAI L NASIT**
Director Director
DIN:10481518 DIN:10481516

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

Cash Flow Statement for the Year ended March 31, 2025

(Amt. Rs. In Lakhs)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
(A) Cash flow from Operating Activities				
a. Net Profit before tax and exceptional items	8.48		5.05	
Adjustment for:				
Depreciation and amortisation	8.17		9.99	
Interest Income	-		-	
Finance Cost	22.68		18.86	
b. Operating profit before working capital changes	39.33		33.90	
Adjustment for:				
<u>Changes in Current Assets</u>				
Trade and other receivables	(54.28)		131.55	
Inventory	(35.28)		10.99	
Other Current Assets	3.23		(0.68)	
<u>Changes in Current Liabilities</u>				
Banks working capital	123.28		-	
Other Current Liabilities	(15.44)		23.39	
Trade payables	(27.17)		(245.17)	
c. Cash generated from operations	33.68		(46.02)	
Direct taxes paid/provided (net of Refund of Tax)	(3.73)		(1.66)	
Fringe Benefit Tax Paid	-		-	
Net Cash flow/(used) from Operating Activities		29.94		(47.67)
(B) Cash flow from Investing Activities				
Purchase of fixed assets and capital advance given	(153.19)		(1.94)	
Long term Deposit/advances	-		17.69	
Interest Received	-		-	
Net Cash flow from Investing Activities		(153.19)		15.75
(C) Net Cash flow from Financing Activities				
Share application money	-		-	
Proceeds from issue of Share Capital	-		-	
Share Premium	-		-	
Repayment/Proceeds of long term borrowings (Unsecured)	135.72		30.68	
Proceeds/(Repayment) of long term borrowings (Secured)	(2.78)		(14.56)	
Increase in Long Term Provisions	-		-	
Interest Paid	(22.68)		(18.86)	
Net Cash Flow from Financing Activities		110.26		(2.74)
(D) Net increase in Cash & Cash equivalents		(12.99)		(34.67)
<u>Cash & Cash equivalents at beginning of the year</u>				
Cash balance	28.69		31.39	
Bank balance in current account	3.54		35.51	
Bank balance in Fixed Deposit account	-	32.23	-	66.90
<u>Cash & Cash equivalents at end of the year</u>				
Cash Balance	19.24		28.69	
Bank balance in current account	-		3.54	
Bank balance in Fixed Deposit account	-	19.24	-	32.23
Net Increase in Cash & Cash equivalents		(12.99)		(34.67)

For, HETAL PATEL
Chartered Accountants

For and on behalf of Board of directors of
SIDDHESHWAR TECHNOFORGE PVT LTD

(CA HETAL PATEL)
Proprietor
M.No.148449
(UDIN : 25148449BMHWZP3753)

UTTAM J SORATHIYA RAJANIBHAI L NASIT
Director Director
DIN:10481518 DIN:10481516

Place : Rajkot
Date : 20.09.2025

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

(Amt. in Lacs)

1 - SHARE CAPITAL

The Share Capital of the company comprises of Equity Share Capital only, the details of which is as follows.

A) The details of Authorised Capital & Paid up Capital are as follows.

Particulars	As At 31st March, 2025		As At 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Authorised :				
5,00,000 Equity Shares of Rs.10/- each	500,000	5,000,000	500,000	5,000,000
	500,000	5,000,000	500,000	5,000,000
Issued, Subscribed and Fully Paid up :				
5,00,000 Equity Shares of Rs.10/- each fully paid up	500,000	5,000,000	500,000	5,000,000
Less: Calls in arrears	-	-	-	-
Total	500,000	5,000,000	500,000	5,000,000

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share.

B) Statement showing Reconciliation of Share Capital as at 31.03.2024

Particulars	As At 31st March, 2025		As At 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
a) Equity Share Capital				
No. of shares at the beginning	500,000	5,000,000	500,000	5,000,000
(+) Shares issued during the year	-	-	-	-
(-) Buy back of shares	-	-	-	-
At the End of the year	500,000	5,000,000	500,000	5,000,000

C) Statement showing shareholders holding more than 5 per cent shares in the company

a) Equity Share Capital

Name of Shareholder	As At 31st March, 2025		As At 31st March, 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
1)Rajniibhai Limbabhai Nasit	183,300	36.66%	183,300	36.66%
2)Bipin Jerambhai Viradiya	183,300	36.66%	183,300	36.66%
3)Uttam J Sorathiya	133,400	26.68%	133,400	26.68%

2 - RESERVES & SURPLUS

Particulars	As At 31st March, 2025		As At 31st March, 2024	
	Amount	Amount	Amount	Amount
a) Surplus of Profit & Loss Account				
As per last Balance Sheet	27.21		23.86	
Add : Net Profit after tax transferred from Statement of Profit & Loss	6.11		3.80	
Amount available for appropriatoin	33.32		27.66	
Less: Appropriations			-	
Income tax expenses of previous years	1.39		0.23	
Carring amounts of fixed assets debited to retained earnings where remaining life of the asset is Nil as on 01.04.2021	-		-	
Tax on Dividend	-	31.93	-	27.21
Grand Total (a+b)		31.93		27.21

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

(Amt. in Lacs)

3 - LONG TERM BORROWINGS

Particulars	As At 31st March, 2025		As At 31st March, 2024	
	Non-current Portion	Current Maturities	Non-current Portion	Current Maturities
a) Secured				
Non-convertible Debentures	-	-	-	-
Term Loan	147.43	21.70	150.21	33.40
Amount disclosed under the head Short Term Borrowing (Note No.6)	0.00	(21.70)	0.00	(33.40)
Total (a)	147.43	0.00	150.21	0.00
b) Unsecured				
Bonds	-	-	-	-
Deposits	-	-	-	-
Deferred Payment Liabilities	-	-	-	-
Loans & Advances from Related Parties	-	-	-	-
Loans from others	193.16	-	57.44	-
Total (b)	193.16	-	57.44	-
Grand Total (a+b)	340.60	-	207.65	-

Indian Rupee Term Loans from Banks are secured by:

Primary Security:

a) **Term Loans:** Hypothecation charge over entire unencumbered movable fixed assets (present and future) including movable fixed assets financed by term loan, if any.

Collateral Security:

a) Factory Land & Building in the name of the company situated at Plot No 5&6 Revenue Survey No 129/1 of Village Padawala, Taluka Kotda Sangani, Dist. Rajkot, Gujarat, India & Industrial Plot Survey No 294, Plot No 10&11, Padawala Main Road, Taluka Kotda Sangani, Dist. Rajkot, Gujarat, India

4 - DEFERRED TAX ASSETS / LIABILITIES

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act,1961.Deferred tax In compliance with Accounting Standard – 22 (AS – 22) on “Accounting for Taxes on Income” issued by the Institute of Chartered Accountants of

The major components of Deferred tax balances are as under:

Particulars	Deferred tax(Assets) / Liability as on 01/04/2024	Add / (Less) Current Year	Deferred tax (Assets) / Liability as on 31/03/2025
<u>Deferred Tax Liability :</u>			
Difference between accounting and tax depreciation (Cumulative) & Diasllowance of Expenses	(3.59)	0.03	(3.56)
<u>Deferred Tax Asset :</u>			
Business Loss	-	-	-
Net Deferred Tax Liabilities / (Assets)	(3.59)	0.03	(3.56)

5 - OTHER LONG TERM LIABILITIES

Particulars	As At 31st March, 2025	As At 31st March, 2024
1. Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		
- Trade Payables for Capital Goods	-	-
- Trade Payables for expenses	-	-
2. Others		
a. Advances from Customers	-	-
Total	-	-

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

(Amt. in Lacs)

6 - SHORT TERM BORROWINGS

Particulars	As At 31st March, 2025		As At 31st March, 2024	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
a) Current maturities of long-term debts		21.70		33.40
b) Other Short Term Borrowings		134.98		-
Working Capital Loans from Banks				
Foreign Currency Banks	-		-	
Rupee Loans	-	-	-	-
c) Loans & Advances from Related Parties		-		-
d) Other Loans & Advances		-		-
Total		156.69		33.40

7 - TRADE PAYABLES

Particulars	As At 31st March, 2025	As At 31st March, 2024
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		
a) Trade Payables for Goods	99.38	126.55
Total	99.38	126.55

8 - OTHER CURRENT LIABILITIES

Particulars	As At 31st March, 2025	As At 31st March, 2024
d) Advances From Customers	1.58	-
e) Unpaid Dividends		
f) Share Application Money received & due for refund & interest accrued thereon		
g) Unpaid matured deposits & interest accrued thereon		
h) Other Payable	6.70	24.69
Total	8.28	24.69

9 - SHORT TERM PROVISIONS

Particulars	As At 31st March, 2025	As At 31st March, 2024
a) Provision for Employee benefits	-	-
b) Provision For Tax (Net Of Adv tax & TDS)	2.85	1.88
Total	2.85	1.88

11 - LONG TERM LOANS & ADVANCES

Particulars	As At 31st March, 2025	As At 31st March, 2024
- Capital Advances	-	-
- Security deposits	-	-
- Loans and advances to related parties	-	-
- Advance to staff	-	-
Total	-	-

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

(Amt. in Lacs)

12 - OTHER NON-CURRENT ASSETS

Particulars	As At 31st March, 2025	As At 31st March, 2024
a) Long term trade receivables		
- Secured, Considered Good		-
- Unsecured, Considered Good		-
- Doubtful		-
b) Advance to Suppliers		-
b) Advance for Expenses		-
c) Advances for Capital Goods	-	-
Total	-	-

13 - INVENTORIES

Particulars	As At 31st March, 2025	As At 31st March, 2024
- Raw Materials	-	-
- WIP	-	-
- Finished Goods	-	-
- Scrap	-	-
Total	-	-

14 - TRADE RECEIVABLES

Particulars	As At 31st March, 2025	As At 31st March, 2024
- Outstanding for more then 6 months	-	6.98
- Others	109.79	48.53
Total	109.79	55.51

15 - CASH & CASH EQUIVALENTS

Particulars	As At 31st March, 2025	As At 31st March, 2024
a) Balances with Scheduled Banks		
- In Current Accounts	-	3.54
- In Fixed Deposits	-	-
b) Cash on Hand		
- Cash In Hand	19.24	28.69
Total	19.24	32.23

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED**Notes on Financial Statements for the Period ended 31st March, 2025****(Amt. in Lacs)****16 - SHORT TERM LOANS & ADVANCES**

Particulars	As At 31st March, 2025	As At 31st March, 2024
a) Loans & Advances to Relatives		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
b) Others	-	-
- Other Loans & Advances	-	-
- Advances to Suppliers	9.66	8.83
- Advances for Expences	-	-
- Advances to Staff	4.78	4.43
- Duties & Taxes	6.99	11.39
Total	21.42	24.65

17 - OTHER CURRENT ASSETS

Particulars	As At 31st March, 2025	As At 31st March, 2024
a) Deposits	-	-
b) Prepaid Expenses	-	-
c) Preliminary Expenses (to be written off in the next year)	-	-
d) Other Current Assets	14.76	14.76
Total	14.76	14.76

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

(Amt. in Rs.)

PARTICULARS	2024-25	2023-24
18 - REVENUE FROM OPERATIONS		
- Supply of Goods		
Domestic	563.03	443.67
Export	-	-
- Job Work Income	109.21	64.02
Total	672.23	507.69
19 - OTHER INCOME		
- Discount Income	-	0.46
- Insurance claim	-	0.49
- Interest on Fixed Deposits (PGVCL)	0.29	0.55
- Kasar	0.00	0.01
Total	0.29	1.50
20 - CONSUMPTION OF RAW MATERIALS		
Opening Stock	296.83	220.84
Add: Purchases	467.65	344.98
- Electricity Exp.	22.50	22.31
- Rent Exp.	-	1.75
- Factory Exp.	20.54	-
- Repairing Exp.	6.58	-
- Jobwork Exp.	70.36	55.89
- Material Testion Exp.	1.14	0.42
	885.61	646.19
Less: Closing Stock	332.11	296.83
Total	553.50	349.36
21 - CONSUMPTION OF CONSUMABLES, STORES & PACKING MATERIALS		
Opening Stock	-	-
Add: Purchases	-	-
	-	-
Less: Closing Stock	-	-
Total	-	-
22 - CHANGES IN INVENTORIES		
Stock in trade		
Closing Stock	-	-
- Finished Goods	-	-
- Semi Finished Goods	-	-
- Scrap	-	-
- Stock in trade	-	-
	-	-
Less : Opening Stock		
- Finished Goods	-	60.57
- Semi Finished Goods	-	16.31

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED**Notes on Financial Statements for the Period ended 31st March, 2025**

- Scrap	-	10.10
- Stock in trade	-	-
	-	86.98
Total	-	(86.98)
23 - EMPLOYEE BENEFITS EXPENSE		
- Salaries & Wages		
(a) Salary & Wages	34.67	23.57
(b) Bonus	-	-
(c) Directors Salaries	3.10	4.76
(d) Office Salary	-	2.39
- Provident Fund Expense	-	-
- Labour Welfare Fund	-	-
- Staff Welfare Expenses	-	-
Total	37.77	30.72

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

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

PARTICULARS	2024-25	2023-24
24 - FINANCE COSTS		
- Interest on Cash Credit	2.43	-
- Interest on Term Loans	20.25	18.86
- Interest on Insecured Loans	-	-
- Bank Processing & Other Charges	-	-
Total	22.68	18.86
25 - DEPRECIATION & AMORTIZATION EXPENSES		
- Depreciation Expenses	8.17	9.99
- Preliminary Expenses Written Off	-	-
Total	8.17	9.99
26 - OTHER EXPENSES		
a) Direct Expenses		
- Transporatation Exp.	8.09	2.27
Total (a)	8.09	2.27
b) Indirect Expenses		
- Accounting Fees.	-	0.90
- Audit Fees	0.45	0.45
- Bank Charges	0.13	0.06
- Certification Fees	0.42	-
- ISO Audit	-	0.10
- Insurance Exp	0.59	0.37
- Interest on TDS	0.59	0.06
- Legal & Professional Fees	10.52	0.10
- Loan Foreclosure Fees	12.24	-
- Medical exp.	-	0.04
- Printing & Stationery Exp.	0.43	0.17
- Repair Maintenance	-	0.96
- ROC fees	-	0.03
- Security Guard Exp.	-	0.37
- Travelling Exp.	0.11	0.47
- Telephone & Internet Exp.	-	0.06
- Other Misc Exp.	8.35	0.94
- Vehicle Fuel & repairing exp.	-	0.89
Total (b)	33.83	5.96
Total (a + b)	41.92	8.23

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED**Notes on Financial Statements for the Period ended 31st March, 2025****27 - Auditor's Remuneration**

Auditor's Remuneration has been provided as below :

Particulars	Current Year	Previous Year
Statutory Audit Fees	0.25	0.25
Tax Audit Fees	0.20	0.20
Total Rs.	0.45	0.45

28 - Earning per Share as per AS -20

Particulars	31/03/2024	31/03/2023
Computation of both basic and diluted Earning per share of Rs. 10/- each		
Profit as per Statement of Profit and Loss available for equity shareholders	6.11	3.58
Number of Weighted Average equity shares for basic and diluted Earning per share computation	5.00	5.00
Basic and diluted Earning per share	1.22	0.72
Face Value per Equity Share	10.00	10.00

Signature to Notes on Accounts 1 to 28**For, HETAL PATEL**

Chartered Accountants

**For and on behalf of Board of directors of
SIDDHESHWAR TECHNOFORGE PVT LTD****(CA HETAL PATEL)**

Proprietor

M.No.148449

(UDIN : 25148449BMHWZP3753)

Place : Rajkot**Date : 20.09.2025****UTTAM J SORATHIYA**

Director

DIN:10481518

RAJANIBHAI L NASIT

Director

DIN:10481516

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025

10 - Property, Plant and Equipment and Intangible asset

(Amt. in Rs.)

DESCRIPTION OF ASSETS		GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS ON 01/04/2024	ADDITIONS DURING THE YEAR	DEDUCT. DURING THE YEAR	AS ON 31/03/2025	AS ON 01/04/2024	FOR THE YEAR	DEDUCT. DURING THE YEAR	AS ON 31/03/2025	AS ON 31/03/2025	AS ON 31/03/2024
(A) Property, Plant and Equipment											
- Plot No. 10 & 11		-	153.19		153.19	-	-	-	-	153.19	-
- Factory Building	9.50%	7.35	-	-	7.35	3.60	0.36	-	3.95	3.40	3.75
- Domestic Plants & Machinaries	18.10%	123.11	-	-	123.11	86.19	6.68	-	92.87	30.24	36.92
- Furniture & Fittings	25.89%	5.10	-		5.10	3.94	0.30	-	4.24	0.86	1.16
- Computers & Peripherals	63.16%	2.03	-		2.03	1.75	0.18	-	1.92	0.10	0.28
- Electrification	45.07%	9.39	-		9.39	8.30	0.49	-	8.79	0.60	1.09
- Office Equipments	45.07%	1.96	-		1.96	1.92	0.02	-	1.94	0.03	0.05
Total		148.95	153.19	-	302.14	105.69	8.03	-	113.72	188.42	43.26
(B) Intangible asset											
- Software	25.00%	0.71	-		0.71	0.16	0.14	-	0.30	0.41	0.55
Total		0.71	-	-	0.71	0.16	0.14	-	0.30	0.41	0.55
(C) Capital Work In Progress											
- Factory Building		-		-	-	-	-	-	-	-	-
- Domestic Plants & Machinaries		-	-		-	-	-	-	-	-	-
- Furniture & Fittings		-	-		-	-	-	-	-	-	-
- Electrification		-	-		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
(D) Intangible assets under Development											
Total		-	-	-	-	-	-	-	-	-	-
Current Year		149.66	153.19	-	302.85	105.85	8.17	-	114.02	188.83	43.81
PREVIOUS YEAR		147.72	1.94	-	149.66	95.86	9.99	-	105.85	43.81	51.86

(1) Capital Work in Progress :

(i) CWIP Ageing Schedule

(a) Capital work in progress Ageing Schedule as at 31st March, 2025

(Amt. in `)

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-
Total	-	-	-	-	-

(b) Capital work in progress Ageing Schedule as at 31st March, 2024

(Amt. in `)

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-
Total	-	-	-	-	-

(ii) CWIP ,whose completion is overdue or has exceeds its cost compared to its original plan

(a) For Capital work in progress, whose completion is overdue or has exceeds its cost compared to its original plan as at 31st March, 2025

Particulars	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-
	-	-	-	-

(ii) For Capital work in progress, whose completion is overdue or has exceeds its cost compared to its original plan as at 31st March, 2024

Particulars	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-
	-	-	-	-

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

(a) Accounting Method

statements on accrual basis. The financial statements are prepared in accordance with accounting standard issued by the ICAI and the provisions of the Companies Act, 2013 as adopted consistently by the company.

(b) Accounting Conventions

The financial statements are prepared under the historical cost convention ignoring changes, if any, in the purchasing power of money.

(c) Inventories

Inventories are stated at lower of cost or net realisable value. Cost comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. The value of the inventories is taken as valued & certified by the

(d) Subsequent Events

Subsequent Events are those events which occur after the balance sheet & before the date on which the books of accounts are approved by the board of directors. All the subsequent events which provides further evidence of conditions that existed at the balance sheet date have been duly incorporated by the management in the financial statements.

(e) Identification of Prior Period, Extraordinary & Exceptional Items

- Items of income or expenses which aroused in the current year but the conditions, events or evidences for those transactions relates to one or more prior period s are separately disclosed in
- The items of income or expenditure which does not related to ordinary business activities are classified as extra ordinary items in the financial statements.
- Income or expenditures which relates to ordinary business activities but which are exceptionally high or low as compared to one or more comparative are classified as exceptional items.
- There is no change in accounting policy or accounting estimates of the enterprise which materially affects the financial statements of the enterprise.

(f) Plant, Property & Equipments, Depreciation thereon & Borrowing Costs

- i) Plant, Property & Equipments are stated at cost of acquisition as reduced by accumulated depreciation. The cost of assets includes other direct/ indirect and incidental cost incurred to bring them into their present location & condition.
- ii) Depreciation on Plant, Property & Equipments is provided by complying the provisions contained in Schedule - II of the Companies Act, 2013.
- iii) Depreciation is provided using written down value method, after retaining residual value at the rate of 5% of the cost, over the useful life of the assets prescribed in the schedule II of the Act.
- iv) In case of assets purchased during the year, depreciation is provided on prorata basis on the basis of useful life prescribed in the schedule II.

(g) Revenue Recognition

The revenues are recognised as and when accrued in respect of principal activities of the business. In other cases revenue is recognised when right to receive income is established.

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

(h) Foreign Currency Transactions

Foreign Currency Transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(i) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the costs of such assets. All other borrowing costs are charged to the

(j) Earning per Share as per AS -20

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the

Particulars	31/03/2025
Computation of both basic and diluted Earning per share of Rs. 10/- each	
Net Profit as per Statement of Profit and Loss available for equity	610,525
Divided by weighted average number of equity shares outstanding during	
5,00,000 equity shares for 365 days	500,000
Basic and diluted Earning per share	1.22

(k) Provision for Current Tax & Deferred Tax

Provision for income tax is made on the basis of estimated taxable income for the year at current rates. Tax expenses comprises of Current Tax, Fringe Benefit Tax and Deferred Tax at applicable enacted or substantively enacted rates. Current Tax represents the amount of Income Tax payable/recoverable in respect of the taxable income/loss for the reporting period. Deferred Tax represents the effect of timing difference between taxable income and accounting income for the reporting period that originates in one period and are capable of reversal in one or more subsequent periods. The Deferred Tax asset is recognized and carry forward to the extent that there is a reasonable certainty that the assets will be realise in future. However, where there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realisation of assets.

(l) Provisions and contingent liabilities

A provision is recognized, if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation in respect of which reliable estimates can be made.

Provisions are not discounted to their present value and are determined based on the management estimates required to settle the obligation at the balance sheet date. These are reviewed at the balance sheet date and adjusted to reflect the current management estimates.

B. NOTES ON ACCOUNTS

1 Current Assets, Loans and Advances & Liabilities

In the opinion of the Board of Directors, the Current Assets, Loans and Advances and Current Liabilities are approximately stated if realized in the ordinary course of business, shall not be less than the amount, which is stated, in the current year balance sheet. The provisions for all other liabilities is adequate and not in excess of the amount reasonably necessary.

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Revenue on sale of products is recognised when the products are delivered to customers, all significant contractual obligations have been satisfied and the collection of the resulting receivable is reasonably expected. Sales are stated net of trade discount, returns and taxes collected.

2 Disclosure Requirement for Sundry Creditors covered Under MSME Act, 2006

As per the information provided to us by the management, the Company has not received any intimation from its suppliers being registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSME). Hence, we are unable to disclose necessary requirement under MSME Act, 2006. However, the company generally makes payment to its suppliers within agreed credit period and thus the management is confident that the liability of interest under this Act, if any, would not be material.

3 Auditor's Remuneration

Auditor's Remuneration has been provided as below :

Particulars	Current Year	Previous Year
Statutory Audit Fees	30,000	30,000
Tax Audit Fees	15,000	15,000
Total Rs.	45,000	45,000

4 Foreign Exchange Earning and Outgo

No Foreign Exchange Earning and Outgo

5 Rounding off of figures

Figures have been rounded off to the rupees in lakhs as per requirement of Schedule III of Companies Act, 2013.

6 Debit / Credit Balances

Debit / Credit Balances are subject to confirmation.

7 Goods & Service Tax

As information & explanation given to us by the management, the turnover & taxes related to GST are subject to reconciliation.

8 Regrouping of Previous Year figures

The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Amount and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

9 Retirement benefits to employees

Provident Fund - Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary.

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

10 Related Party Disclosures

(1) Related party & their relationship

- i) Associates

- ii) Key Managerial Personnel & their Relatives
 UTTAM SORATHIYA
 RAJNIBHAI NASIT
 BIPINBHAI VIRADIYA

(2) Transactions with related parties (Rs. in lacs)

Particulars	Associate Concerns	Key Managerial Personnel & their relatives	Total
Loans and Advances Repaid	-	-	-
Loans and Advances Taken	-	81.72	81.72
Loans and Advances Given	-	-	-
Loans and Advances Received Back	-	-	-
Revenue		-	-
Purchase of Goods		-	-
Salary, Stipend & Payment for professional & technical services	-	-	-

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

C. ADDITIONAL REGULATORY DISCLOSURES AS PER SCHEDULE III OF COMPANIES ACT, 2013

- 1 The Title deeds of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of
- 2 The Company does not have any investment property.
- 3 As per the Company's accounting policy, Property, Plant and Equipment (including Right of Use Assets) and intangible assets are carried at historical cost (less accumulated depreciation & impairment, if any), hence the revaluation related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.
- 4 The Company has provided loans or provided advances in nature of loans, stood guarantee or provided security to any other entity during the year, the details of which are as follows:

(Rs. in Lakhs)

Sr. No.	Particulars	Amount	Balance as on balance sheet date
(A)	To subsidiaries/associates/JVs. :		
1	Loans	-	-
2	Guarantees	-	-
3	Security	-	-
4	Advances in nature of loans	-	-
(B)	To other than subsidiaries/associates/JV		
1	Loans to related persons	-	-
2	Guarantees	-	-
3	Security	-	-
4	Advances in nature of loans - Employees Advances	-	-

- 5 As informed by the management of the company, 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.
- 7 The Company has adhered to debt repayment and interest service obligations on time. Willful defaulter related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the companies Act, is not applicable.
- 8 The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
- 9 As per information obtained from the management of the company, the Company has not applied for any scheme of arrangement as per section 230 to 237 of the Companies Act.
- 10 The Company has 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 beneficiary.

SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

NOTE - 29 - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

- 11 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.
- 12 The Company has not operated in any crypto currency or Virtual Currency transactions.
- 13 The company did not have any transactions with companies struck off under section 248 of Companies Act,2013 during the year.
- 14 The Company does not have any Subsidiary and hence Provision related to Number of Layers as per Companies Act does not apply to the Company.
- 15 The Company does not have any transactions which is not recorded in the books of accounts but 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

For, HETAL PATEL
Chartered Accountants

For and on behalf of Board of directors of
SIDDHESHWAR TECHNOFORGE PRIVATE LIMITED

(CA HETAL PATEL)
Proprietor
(UDIN : 25148449BMHWZP3753)
Place : Rajkot
Date : 20.09.2025

UTTAM J SORATHIYA	RAJANIBHAI L NASIT
Director	Director
DIN:10481518	DIN:10481516