

Rathi Group

NOTICE

NOTICE is hereby given that the Annual General Meeting of SAMPARK INDIA LOGISTICS LIMITED will be held on Tuesday, the 30th September 2025 at 10.00A.M. at the Registered Office of the Company at Plot No 48, Bhule Ram Colony, Block B, Gali No. 7, Rangpuri Extension, Palam Airport, New Delhi, India-110037 to transact the following business:

ORDINARY BUSINESS:

- 1) To consider and adopt the audited financial statement of the Company for the financial year ended March 31, 2025 and the report of the Board of Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolution as **Ordinary Resolution**:

“RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.”

Date: 06.09.2025

Place: New Delhi

For and on behalf of the board
SAMPARK INDIA LOGISTICS LIMITED

For SAMPARK INDIA LOGISTICS LIMITED


Director
Sanjay Kumar Rathi

Director

DIN: 01484666

Address: 366, Near Sir Chotu Ram
Park, Sector 11-D, Faridabad,
Sector-7, Haryana-121006

SAMPARK INDIA

LOGISTICS LIMITED

Sampark Arena, 17/3 Mathura Road, ☎ +91 129 417 2452 ✉ info@silpl.com
An ISO 9001:2015 Certified Co. Faridabad - 121002, Haryana, India. ☎ +91 129 407 3226 🌐 www.rathigroup.info
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CIN No. : U63090DL2012PLC245542

NOTES:



Rathi Group

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.
2. The proxy form duly completed, if any, shall be deposited at the registered office of the company not less than forty eight hours before the time for the meeting.
3. A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent, of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.
4. Members/proxies should fill up the attendance slip for attending the AGM.
5. In case of joint holders attending the AGM, only such joint holder who is higher in the order of names will be entitled to vote.
6. Queries proposed to be raised at the egm may be sent to the company at its registered office prior to the date of the egm, to enable the management to compile the relevant information to reply the same in the meeting.
7. Members are requested to notify any change in their address/ mandate/ bank details immediately to the company at its registered office.
8. A copy of the memorandum and articles of association of the company together with the proposed alterations shall be open for inspection by the members between 10.00 a.m. to 12.00 noon on any working day at the registered office of the company and will also be available at the meeting.
9. Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the company a certified copy of the board resolution authorizing such a representative to attend and vote on their behalf at the meeting.
10. The any document referred to in the notice can be inspected by any member of the Company, or proxy thereof, between 10:00 A.M. and 12:00 P.M. on any working day at the registered office of the Company upto the date of AGM.

Date: 06.09.2025

Place: New Delhi

**For and on behalf of the board
SAMPARK INDIA LOGISTICS LIMITED
For SAMPARK INDIA LOGISTICS LIMITED**

**Director
Sanjay Kumar Rathi
Director**

DIN: 01484666

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Park, Sector 11-D, Faridabad,
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Rathi Group
DIRECTORS' REPORT

To,
The Members of
M/s SAMPARK INDIA LOGISTICS LIMITED
New Delhi

The Board of Directors submit their 13th Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the financial year ended 31st March, 2025.

1. FINANCIAL RESULTS

The financial performance of the Company for the year ended 31st March, 2025 is summarized as under :

Particulars	(In Rupees)	
	Year Ended on March 31, 2025	Year Ended on March 31, 2024
Total Revenue	2,01,61,78,721	1,82,63,31,084
Total Expenditure	1,90,36,36,183	1,74,59,77,655
Profit before exceptional and extraordinary items and tax	11,25,42,538	8,03,53,429
Exceptional items	-	-
Profit before extraordinary items and tax	11,25,42,538	8,03,53,429
Extraordinary Items	1,04,09,817	67,88,128
Profit before tax	12,29,52,355	8,71,41,557
Less: Tax Expense		
(1) Current tax expense	3,35,24,941	2,48,59,197
(2) Tax Previous Year	3,83,540	11,615
(3) Deferred tax charge / (Credit)	55,11,376.16	(2,87,330.89)
Net Profit/(Loss) for the period	8,35,32,498	5,92,71,461
Amount Transfer to General Reserve	8,35,32,498	6,25,58,076

2. CHANGE IN NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year.

3. MANAGEMENT OF THE COMPANY

There is are following changes in the management of the Company during the Financial Year 2024-2025-

- Designation of Mr. Sanjay Kumar Rathi has been changed from Director to Managing Director w.e.f 17/05/2024.
- Designation of Mrs. Renu Rathi has been changed from Director to Executive Director w.e.f. 17/05/2024.
- Mr. Himanshu Anand has been appointed as a Non- Executive Director of the Company w.e.f. 17/05/2024.
- Mr. Sudarshan Jain has been appointed as Chief Financial Officer (CFO) of the Company w.e.f. 12/12/2024.
- Ms. Ritika Bachhawat has been appointed as Whole- time Company Secretary of the Company w.e.f. 12/12/2024.

For SAMPARK INDIA LOGISTICS LIMITED

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- f) Mr. Sandeep Kumar Sinha has been appointed as an Independent Director of the Company w.e.f. 16/12/2024.
- g) Mr. Praveen Singh has been appointed as an Independent Director of the Company w.e.f. 16/12/2024.

4. DETAIL OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

The Company does not have any Subsidiary, Joint Venture or Associate Company as on 31.03.2025.

5. DEPOSITS

The company has not accepted any deposits in terms of Section 73 of Companies Act, 2013.

6. DETAIL OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There are no such significant & material orders passed by the regulators/courts/tribunal during the financial year.

7. STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

There are adequate systems of internal financial controls in the Company.

8. WEBLINK OF ANNUAL RETURN

The Annual Return of the Company for the Financial Year 2024-25 will be available on following URL : <https://silpl.rathigroup.info/annual-return>.

9. NUMBER OF MEETINGS OF THE BOARD

During the year 2024-25, the Board of Directors met Twenty-Nine times, details are as follows:

Sr. No.	Date of Board Meeting	Numbers of Directors entitled to attend meeting.	Numbers of Directors attend meeting.
01.	02/04/2024	2	2
02.	05/04/2024	2	2

For SAMPARK INDIA LOGISTICS LIMITED

Director

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03.	13/04/2024	2 Rathi Group	2
04.	16/05/2024	2	2
05.	17/05/2024	2	2
06.	20/05/2024	3	3
07.	10/06/2024	3	3
08.	13/06/2024	3	3
09.	15/06/2024	3	3
10.	28/06/2024	3	3
11.	12/07/2024	3	3
12.	17/07/2024	3	3
13.	02/08/2024	3	3
14.	14/08/2024	3	3
15.	28/08/2024	3	3
16.	31/08/2024	3	3
17.	17/09/2024	3	3
18.	19/10/2024	3	3
19.	30/10/2024	3	3
20.	29/11/2024	3	3
21.	30/11/2024	3	3
22.	12/12/2024	3	3
23.	16/12/2024	3	3
24.	17/12/2024	5	5
25.	21/12/2024	3	3
26.	02/01/2025	5	5
27.	24/01/2025	5	5

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28.	03/03/2025	5 Rathi Group	5
29.	08/03/2025	5	5

Following Extra- ordinary General Meeting of the Members of the Company were held during the Financial Year 2024-25:

- a) Extra- ordinary General Meeting of the Members of the Company was held on 18/05/2024 to increase the Authorised Share Capital of the Company from Rs. 5,00,00,000 (Five Crore only) divided into 50,00,000 (Fifty Lakh only) shares of Rs. 10 (Ten only) each to 13,00,00,000 (Thirteen Crore only) divided into 1,30,00,000 (One Crore Thirty Lakh only) shares of Rs. 10 (Ten only) each.

To re-designate Mr. Sanjay Kumar Rathi as the Managing Director of the Company.

To re-designate Mrs. Renu Rathi as an Executive Director of the Company.

- b) Extra- ordinary General Meeting of the Members of the Company was held on 10/06/2024 to fill the casual vacancy arising in the office of Statutory Auditor of the Company due to resignation of M/s D D Baheti & Co., Chartered Accountants, and appointment of M/s SPG Associates, Chartered Accountants, as the Statutory Auditor of the Company for the Financial Year 2023-24.
- c) Extra- ordinary General Meeting of the Members of the Company was held on 18/07/2024 to convert the Private Company into Public Company.
- d) Extra- ordinary General Meeting of the Members of the Company was held on 16/12/2024 to authorise the Board of Directors to borrow money, along with the money to be borrowed, exceeding Paid-up Share Capital, free reserves and securities premium upto an aggregate limit of Rs. 100,00,00,000/- (One Hundred Crore only).

To fix remuneration payable to Mrs. Renu Rathi, Executive Director of the Company, to Rs. 50,000/- (Fifty Thousand only) per month and other ancillary terms.

To increase the overall limit of maximum remuneration payable to all the Directors of the Company to 2 % of the net profits of the Company and other ancillary terms.

To authorise the Board of Directors to give any loan to any person or body corporate or give any guarantee or provide security in connection with loan taken by any person or body corporate or acquire or purchase security of or otherwise invest in any body corporate in excess of sixty percent of aggregate of Paid-up Share Capital, free reserves and securities premium or hundred percent of free reserves and securities premium, whichever is more, upto an aggregate limit of Rs. 100,00,00,000/- (One Hundred Crore only).

To appoint Mr. Praveen Singh and Mr. Sandeep Kumar Sinha as an Independent Director of the Company.

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- e) Extra- ordinary General Meeting of the Members of the Company was held on 07/03/2025 to approve an initial public offering of fresh equity shares of the Company and to authorise the Board of Directors to create, offer, issue and allot upto 33,36,000 (Thirty Three Lakhs Thirty Six Thousand) fully paid- up equity shares of face value of Rs. 10/- Rupees Ten only) each at an issue price of Rs. 105/- (One Hundred Five only) per equity share and other matters necessary and incidental thereto.

10. COMPOSITION OF COMMITTEE(S) OF BOARD OF DIRECTORS OF THE COMMITTEE

AUDIT COMMITTEE: As per section 177 of the Companies Act, 2013, The Board of Directors of every listed company and such other class or classes of companies, as may be prescribed, shall constitute an Audit Committee. The Audit Committee shall consist of a minimum of three directors with independent directors forming a majority: Provided that majority of members of Audit Committee including its Chairperson shall be persons with ability to read and understand, the financial statement.

Our Audit Committee was constituted pursuant to a resolution of our Board Meeting dated January 02, 2025. The Audit Committee comprises of:

Name of Director	Status in Committee	Nature of Directorship
Sandeep Kumar Sinha	Chairperson	Independent Director
Praveen Singh	Member	Independent Director
Sanjay Kumar Rathi	Member	Managing Director

Any member of this Committee ceasing to be a director shall also be ceased to be a member of this Committee. The Company Secretary of the Company shall act as the Secretary of the Audit Committee.

NOMINATION AND REMUNERATION COMMITTEE: As per section 178 (1) of the Companies Act, 2013, The Board of Directors of every listed company and such other class or classes of companies, as may be prescribed shall constitute the Nomination and Remuneration Committee consisting of three or more non-executive directors out of which not less than one-half shall be independent directors: Provided that the chairperson of the company (whether executive or non-executive) may be appointed as a member of the Nomination and Remuneration Committee but shall not chair such Committee.

Our Nomination and Remuneration Committee was constituted pursuant to a resolution of our Board Meeting dated January 02, 2025. The Nomination and Remuneration Committee comprises of:

Name of Director	Status in Committee	Nature of Directorship
Praveen Singh	Chairperson	Independent Director
Sandeep Kumar Sinha	Member	Independent Director
Himanshu Anand	Member	Non-Executive Director

For SAMPARK INDIA LOGISTICS LIMITED

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Any member of this Committee **Rathigroup** be a director shall also be ceased to be a member of this Committee. The Company Secretary of the Company shall act as the Secretary of the Nomination and Remuneration Committee.

STAKEHOLDER RELATIONSHIP COMMITTEE: As per section 178 (5) of the Companies Act, 2013, The Board of Directors of a Company which consists of more than one thousand shareholders, debenture-holders, deposit-holders and any other security holders at any time during a financial year shall constitute a Stakeholders Relationship Committee consisting of a chairperson who shall be a non-executive director and such other members as may be decided by the Board

Our Stakeholders' Relationship Committee was constituted pursuant to a resolution of our Board Meeting dated January 02, 2025. The Stakeholders' Relationship Committee comprises of:

Name of Director	Status in Committee	Nature of Directorship
Himanshu Anand	Chairperson	Non-Executive Director
Renu Rathi	Member	Executive Director
Sandeep Kumar Sinha	Member	Independent Director

Any member of this Committee ceasing to be a director shall also be ceased to be a member of this Committee. The Company Secretary of the Company shall act as the Secretary of the Stakeholders' Relationship Committee

11. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to provisions of Section 134 (3) of the Companies Act, 2013, the directors of your company state, except as stated otherwise, that:-

- In the preparation of the annual accounts for the financial year ended 31st March, 2025 the applicable accounting standards had been followed and there were no material departures.
- The Directors had selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the year under review.
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The directors had prepared the annual accounts on a going concern basis.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that system were adequate and operating effectively.

12. DETAIL OF FRAUD AS PER AUDITORS' REPORT

There is no fraud in the Company during the financial year ended 31st March, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the financial year ended 31st March, 2025.

For SAMPARK INDIA LOGISTICS LIMITED

Director

For SAMPARK INDIA LOGISTICS LIMITED

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13. RESERVATION, ADVERSE REMARK, DISCLAIMER AND QUALIFICATION ON AUDITORS' REPORT

The observations of the Auditors, if any, on the Accounts for the period under report have been suitably explained in the notes on Accounts and did not require any further clarification.

14. PARTICULARS OF LOANS, GUARANTEE OR INVESTMENTS UNDER SECTION 186

The Company has not given any loans, or given any guarantee or provided any securities in connection with any loan to any other body corporate or person and the Company has not made any investments during the financial year in excess of the limits specified under Section 186 of the Companies Act, 2013.

15. PARTICULARS OF CONTRACT OR ARRANGEMENTS WITH THE RELATED PARTY REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013:

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. The same have been disclosed in the Note No. 52 of the financial statements.

16. STATE OF COMPANY'S AFFAIR

The Company has earned a Profit of Rs. 8,35,32,498/- from its operation during the year. The Board of the Directors has the view that the Company will keep earning sufficient amount of profits in the upcoming years.

17. AMOUNT PROPOSED TO BE CARRIED TO RESERVE

Refer note no 4 of the annexed Financial statements for amount proposed to be carried (i.e. balance in statement of profit and loss account) to its Reserves.

18. DIVIDEND

The Board of Director do not recommend any dividend.

19. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURED BETWEEN THE END OF FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF REPORT:

There are no material changes and commitments affecting the financial position of the Company during the financial year.

20. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO:

Particulars		Remarks
(a)	Conservation of the energy:	The management has taken all the necessary steps to conserve the resources to the extent possible.
	Steps taken to impact on conservation	
	Steps taken for utilization of alternate sources of energy	
	Capital investment on the Conservation Equipments	
(b)	Technology absorption	For SAMPARK INDIA LOGISTICS LIMITED
	Efforts made for technology absorption	
	Benefit derived	
	Expenditure on Research & Development, if any	

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	Details of technology imported, if a	Rathi Group
	Year of import	
	Whether imported technology fully absorbed	
	Areas where absorption of imported technology has not taken place, if any	
(c)	Foreign Exchange Earning/Outgo:	
	Earning	NIL
	Outgo	NIL

21. RISK MANAGEMENT POLICY

The Company has laid down sufficient procedures about risk assessment and its elimination and/or its minimization.

22. CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility (CSR) apply to the company.

The Annual Report on CSR activities including summary of Impact Assessment Report is annexed and marked as Annexure I to this Report.

23. CHANGES IN SHARE CAPITAL, IF ANY

The share capital of the Company has increased from Rs. 3,00,62,500 to Rs. 9,01,87,500 during the year as the Company has created, issued and allotted 60,12,500 fully paid- up equity shares of the Company by way of Bonus Issue.

24. DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any equity shares with differential rights during the year.

25. DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS

The Company has not issued any shares under Employee Stock option during the year.

26. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES

The Company has not issued any Sweat Equity Shares during the year.

27. RECEIPT OF ANY COMMISSION/REMUNERATION BY MANAGING DIRECTOR/WHOLE TIME DIRECTOR FROM A COMPANY OR FOR RECEIPT OF COMMISSION/REMUNERATION FROM ITS HOLDING OR SUBSIDIARY

There is no such transaction in the Company during the financial year.

28. STATUTORY AUDITORS

M/s SPG Associates, Chartered Accountant, was appointed as Statutory Auditor of your Company for the Financial Year 2023-2024 to fill the casual vacancy caused due to resignation of M/s D D Baheti & Co.

The appointment of M/s SPG Associates, Chartered Accountant, as Statutory Auditor of the Company was duly approved by the members of the Company at the Annual General Meeting held on 30/09/2024 and the said Statutory Auditors were appointed for a period of 5 years from the date of such meeting till the date of Annual General Meeting to be held in year 2029 at such remuneration

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as may be decided between such Statutory Auditor & the Board of Directors or any Committee thereof.

The Report given by the Auditors on the financial statements of the Company is part of the Annual Report. There has been no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

29. COST RECORD

The Company does not maintain cost record as the provisions of Section 148(1) of the Companies Act, 2013 are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company.

30. COST AUDITORS

The Cost Audit of the Company has not been conducted for the financial year 2024-25 as provisions of Section 148 of the Companies Act, 2013, are not applicable on the Company.

31. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

None of the employees of the Company were in receipt of remuneration in excess of limits as prescribed under Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

32. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

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

During the period under review, no complaints were received under the policy for prohibition, prevention and redressal of sexual harassment of the women at work place.

33. DETAILS OF APPLICATION MADE FOR OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

34. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one time settlement of loans taken from banks and financial institution.

33. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

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34. STATEMENT ON DECLARATION FROM INDEPENDENT DIRECTORS:

During the Financial Year 2024-25, the Company appointed Independent Directors as required under Section 149 of the Companies Act, 2013. All the Independent Directors of the Company have given a declaration of independence as required under Section 149(6) of the Companies Act, 2013 read along with Rule 5 of Companies (Appointment and Qualification of Directors) Rules, 2014.

35. A STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

The Board of Directors are of the opinion that the Independent Directors appointed during the Financial Year are person(s) of integrity and have relevant expertise and experience (including the proficiency) in line with the business and objectives of the Company.

36. ESTABLISHMENT OF VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The provisions of section 177(9), related to vigil mechanism/ whistle blower policy are applicable on the Company. Accordingly, the Company has established a Vigil Mechanism and formulated a Whistle Blower Policy for Directors and employees to report genuine concerns.

The Vigil Mechanism of the Company is overseen by the Audit Committee of the Board.

The Vigil Mechanism of the Company provides adequate safeguard against victimisation of Directors and employees who avail vigil mechanism and also provides for direct access to Chairperson of Audit Committee.

The Whistle Blower Policy has been suitably disclosed on the website of the Company, at: <https://silpl.rathigroup.info/policies>.

37. COMPANY'S POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SECTION 178(3) OF THE COMPANIES ACT, 2013:

Company's Policy on Director's Appointment and Remuneration including Criteria for Determining Qualifications, Positive Attributes, Independence of a Director has been suitably disclosed at the Company's website at: <https://silpl.rathigroup.info/policies>.

38. CORPORATE GOVERNANCE:

The Company has adopted best corporate practices and is committed to conducting its business in accordance with the applicable laws, rules and regulations. The Company's Corporate Governance practices are driven by effective and strong Board oversight, timely disclosures, transparent accounting policies and high level of Integrity in decision making.

For SAMPARK INDIA LOGISTICS LIMITED

Director

For SAMPARK INDIA LOGISTICS LIMITED

Director

SAMPARK INDIA
LOGISTICS LIMITED

An ISO 9001:2015 Certified Co. Sampark Arena, 17/3 Mathura Road, ☎ +91 129 417 2452 ✉ info@silpl.com
Faridabad - 121002, Haryana, India. ☎ +91 129 407 3226 🌐 www.rathigroup.info

Regd. Office : Plot No. 48, Bhule Ram Colony, Block B, Gali No. 7, Rangpuri Extension, New Delhi - 110037

CIN No. : U63090DL2012PLC245542



39. **ACKNOWLEDGMENT**

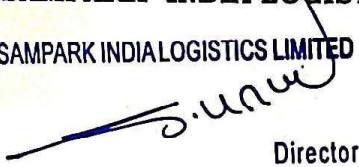
Your Directors place on record their appreciation for the overwhelming co-operation and assistance received from customers, employees, vendors, as well as regulatory and government authorities.

Your Directors propose to drive the business endeavours with greater optimism and confidence.

By the order of the Board

For **SAMPARK INDIA LOGISTICS LIMITED**

For SAMPARK INDIA LOGISTICS LIMITED

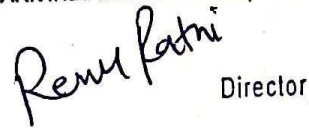

Director

Sanjay Kumar Rath
Director

DIN- 01484666

**Address- 366, Near Sir Chotu Ram Park
Sector 11-D, Faridabad, Sector-7
Haryana-121006**

For SAMPARK INDIA LOGISTICS LIMITED


Director

Renu Rath
Director

DIN-03532926

**Address- 366, Near Sir Chotu Ram Park
Sector 11-D, Faridabad, Sector-7
Haryana-121006**

Date- 06/09/2025

Place- Delhi

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ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR 2024-25

1. Brief outline of the Company's CSR Policy:

As per the Policy statement, the Company's CSR Policy will focus on all areas included in Schedule VII of the Companies Act, 2013 but mainly on promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently-abled and livelihood enhancement projects.

2. Composition of the CSR Committee:

Since the amount proposed to be spent by the Company in the financial year 2024-25 is well within the limits of 50 (fifty) lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of the company.

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The CSR Policy which was approved by the Board of Directors at its Meeting held on 31/08/2025 and is available on the Company's website at- <https://silpl.rathigroup.info/policies>

4. Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of subrule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report):

Not Applicable

5. Average net profit of the company for last three immediately preceding financial years:

Average net profit of the company as per sub- section 5 of section 135: Rs. 5,58,94,250/-

6. Prescribed CSR Expenditure:

- Two percent of average net profit of the company as per section 135(5): Rs. 11,17,885/-
- Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil
- Amount required to be set off for the financial year, if any: Nil
- Total CSR obligation for the financial year (4a+4b-4c): Rs. 11,17,885/-

7. Details of CSR spent during the financial year:

a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (In Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per Sec 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of Fund	Amount	Date of Transfer
11,17,885/-	Nil	N.A.	N.A.	Nil	N.A.

For SAMPARK INDIA LOGISTICS LIMITED

Director

For SAMPARK INDIA LOGISTICS LIMITED

Director

SAMPARK INDIA
LOGISTICS LIMITED

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b) Details of CSR amount spent against ongoing projects for the financial year:

1	2	3	4	5	6	7	8	9	10	11
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes / No)	Location of the project	Project Duration	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
N.A.										

c) Details of CSR amount spent against other than ongoing projects for the financial year:

1	2	3	4	5	7	8	9
Sl. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/ No)	Location of the project	Amount spent for the project (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
1	Apprenticeship training and skill development of youth	(ii)	Yes	Faridabad	11,17,885/-	Yes	N.A.

8. a) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s)

1	2	3	4	5	6	7	8	9
Sl. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project Duration	Total Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.)	Cumulative amount spent at the end of reporting Financial Year	Status of the project - Completed /Ongoing

For SAMPARK INDIA LOGISTICS LIMITED

Director

For SAMPARK INDIA LOGISTICS LIMITED

Director

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Rathi Group

b) Details of Unspent CSR amount for the preceding three financial years (s)*:

1	2	3	4	5	6			7	8
Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under Section 135(6) (in Rs.)	Amount spent in the Reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency If any
					Name of the Fund	Amount (in Rs.)	Date of transfer		
1.	2023-24	NIL	NIL	NIL	NIL	NIL	N.A.	NIL	NIL
2.	2022-23	NIL	NIL	NIL	NIL	NIL	N.A.	NIL	NIL
3.	2021-22	NIL	NIL	NIL	NIL	NIL	N.A.	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	N.A.	NIL	NIL

- In case of creation or acquisition of capital asset, furnish the details relating to the asset so created acquired through CSR spent in the financial year (asset-wise details) – N.A.
 - Date of creation or acquisition of the capital asset(s) – N.A.
 - Amount of CSR spent for creation or acquisition of capital asset – N.A.
 - Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. – N.A.
 - Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset) – N.A.

- Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5)- N.A.

For and on Behalf of Board of Directors

Place: Delhi

Date: 06-Sep-2025

For SAMPARK INDIA LOGISTICS LIMITED

For SAMPARK INDIA LOGISTICS LIMITED

Director

Sanjay Kumar Rathi
(DIN: 01484666)

Director

Director

Renu Rathi
(DIN: 03532926)

Director

SAMPARK INDIA
LOGISTICS LIMITED

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CIN No. : U63090DL2012PLC245542

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF
SAMPARK INDIA LOGISTICS LIMITED
Report on the audit of the financial statements****Opinion**

We have audited the accompanying financial statements of Sampark India Logistics Limited ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 **Companies Act, 2013** ('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 March 31, 2025, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.



Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of the users of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Ind-AS Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

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



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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss and 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, read with rule issued thereunder;
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and
- (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. There are no pending litigations against the company 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 the amounts required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that:
 - (a) to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity,



including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) of the Rules contain any material misstatement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

- 3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the act.

For SPG Associates

Chartered Accountants

(Firm's Registration No.: 011217N)



Deen Dayal
Partner

(Membership No.: 089466)

UDIN: 25089466BMOZTA4623

Place: New Delhi
Date: 06/09/2025

Annexure A to the Independent Auditor's report on the financial statements of Sampark India Logistics Limited for the year ended 31 March 2025

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2025, we report the following:

- i. (a) A. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
B. The Company has maintained proper records showing full particulars of intangible assets.
(b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals during the year and no material discrepancies were identified on such verification.
(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties as disclosed in the financial statements are held in the name of the Company.
(d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
(e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- ii. (a) The Company is involved in the business of rendering services. Accordingly, the provisions stated in paragraph 3(ii) (a) of the Order are not applicable to the Company.
(b) The Company has been sanctioned working capital limits in excess of Rs. 5 crores in aggregate from HDFC Bank on the basis of security of book debt <90 days. In our opinion, the Quarterly returns / statements filed by the company with such banks are reconciled and in agreement with the books of accounts of the company and no material discrepancies were found.
- iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company doesn't have advances in the nature of loans, secured or unsecured or has not made investments in, provided any guarantee or security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report under clause 3(iii)(a) to clause 3(iii)(f) of the Order is not applicable to the Company.



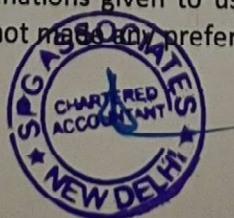
- iv. In our opinion and according to the information and explanations given to us, the Company has not provided any corporate guarantee and loan to its subsidiaries in accordance with the provisions of section 185 & 186 of the Act.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been generally deposited by the company with appropriate authorities in due course. Further, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us and examination of records of the Company, the outstanding dues of income-tax, goods and service tax, customs duty, cess and any other statutory dues on account of any dispute, are as follows:

Name of the statute	Nature of dues	Amount Rs.	Period to which the amount relates	Forum where dispute is pending	Remarks, if any
Income Tax Act, 1961	Demand on regular assessment	Outstanding: Nil Demand adjusted: 69.52 Lakhs	A.Y. 2017-18	NFAC	Amount adjusted by CPC against refund due
Income Tax Act, 1961	Demand on regular assessment	Rs. 36.49 Lakhs	A.Y. 2016-17	CIT(A), Delhi	Nil
Income Tax Act, 1961	Demand on regular assessment	Rs. 28.46 Lakhs	A.Y. 2023-24	CIT(A), Delhi	Nil
Tamil Nadu GST ACT 2017	Mis-match of ITC availed	Rs. 3.71 Lakhs	F.Y. 2018-19	JCGST (Appeals-II) Chennai	Nil



Haryana GST Act 2017	Mis-match of ITC and liability differences	Rs. 131.25 Lakhs	F.Y. 2017-18 to F.Y. 2022-23	JCGST Appeal, Gurugram	Nil
Haryana GST Act 2017	Mis-match of ITC differences	Rs. 40.33 Lakhs	F.Y. 2020-21	JCGST Appeal, Gurugram	Nil
Karnataka GST Act 2017	Mis-match of ITC and liability differences	Rs. 9.92 Lakhs	F.Y. 2020-21	Appropriate Commissioner (Appeals), Bangalore	Nil

- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- (d) According to the information and explanations given to us, and the procedures performed by us, and an overall examination of the financial statements of the company, we report that no funds raised on a short-term basis have been used for long-term purposes by the company.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its securities, joint ventures or associate companies.
- x. (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of



shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

- xi. (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the financial statement for the year ended March 31, 2025, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

- xiv. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company. However the company the Company has an internal audit system commensurate with the size and nature of its business.

- xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

- xvi. (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company

(c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.



(d) The Company does not have any CIC as part of its group. Hence the provisions stated in paragraph clause 3 (xvi) (d) of the order are not applicable to the company

- xvii. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly paragraph 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For SPG Associates

Chartered Accountants

(Firm's Registration No.: 011217N)



Deen Dayal

Partner

(Membership No.: 089466)

UDIN: 25089466BMOZTA4623

Place: New Delhi

Date: 06/09/2025

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2(f) under 'Report on other legal and regulatory requirements' section of our report to the Members of Sampark India Logistics Limited of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Sampark India Logistics Limited ("the Company") as at March 31, 2025, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial



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

Limitations of internal financial controls over financial reporting

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

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SPG Associates
Chartered Accountants
(Firm's Registration No.: 011217N)



Deen Dayal
Partner

(Membership No.: 089466)

UDIN: 25089466BMOZTA4623

Place: New Delhi
Date: 06/09/2025

Sampark India Logistics Limited

CIN : U63090DL2012PLC245542

Balance Sheet as at 31st March, 2025

(Figures in Rupees)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Rs.	Rs.
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	9,01,87,500	3,00,62,500
(b) Reserves and surplus	4	28,06,66,485	25,72,58,988
(c) Money receipt against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	5	7,66,83,622	8,67,97,725
(b) Deferred tax liabilities (net)	25	75,11,079	19,99,702
(c) Other long term liabilities		-	-
(d) Long term provisions	6	95,32,116	83,46,326
4 Current liabilities			
(a) Short-term borrowings	7	25,87,82,568	24,71,43,142
(b) Trade payables	8		
(i) Total outstanding dues of micro enterprises and small enterprises		2,63,72,317	32,42,960
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		28,89,45,498	31,83,70,843
(c) Other current liabilities	9	6,25,84,156	9,28,32,468
(d) Short-term provisions	10	31,93,806	5,33,793
TOTAL		1,10,44,59,147	1,04,65,88,447
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible Assets	11		
(i) Property, Plant and Equipment		10,61,83,710	9,90,22,681
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets Under Developments		58,00,000	33,00,000
(b) Non-current investments	12	-	25,000
(c) Deferred tax assets (net)		-	-
(d) Long term loan and advances		-	-
(e) Other non current assets		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	13	88,69,58,001	75,25,58,040
(d) Cash and cash equivalents	14	68,18,839	79,68,506
(e) Short-term loans and advances	15	8,46,79,319	15,81,04,191
(f) Other current assets	16	1,40,19,278	2,56,10,029
TOTAL		1,10,44,59,147	1,04,65,88,447

Notes to the financial statements

1 to 56

The accompanying notes are an integral part of these financial statements

As per our report of even date attached
For SPG Associates
Chartered Accountants
FRN: 011217N

CA Deen Dayal
Partner
MRN: 089466

Place: New Delhi
Date: 06-09-2025

UDIN: 25089466BMOZTA4623

For and on behalf of Board of Directors
Sampark India Logistics Limited

Sanjay Kumar Rathi
(DIRECTOR)
DIN-01484666

Sudarshan Jain
(Chief Financial Officer)

Renu Rathi
(DIRECTOR)
DIN-03532926

Ritika Bachhawat
(Company Secretary)
(Membership No.- A67303)

Sampark India Logistics Limited

CIN : U63090DL2012PLC245542

Statement of Profit and Loss for the year ended 31st March 2025

(Figures in Rupees)

Particulars		Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
			Rs.	Rs.
(A)	INCOME			
I	Revenue from operations	17	2,00,96,50,845	1,81,49,07,716
II	Other Income	18	65,27,876	1,14,23,368
III	TOTAL INCOME (I + II)		2,01,61,78,721	1,82,63,31,084
(B)	EXPENSES			
	(a) Operating Expenses	20	1,54,05,16,919	1,40,06,87,869
	(b) Employee benefits expenses	21	15,78,52,275	13,39,36,659
	(c) Depreciation and amortisation expenses	22	2,34,09,830	2,08,03,445
	(d) Finance costs	23	3,28,87,359	3,17,67,086
	(e) Other expenses	24	14,89,69,800	15,87,82,595
IV	TOTAL EXPENSES		1,90,36,36,183	1,74,59,77,655
V	Profit before exceptional and extraordinary items and tax		11,25,42,538	8,03,53,429
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax (V-VI)		11,25,42,538	8,03,53,429
VIII	Extraordinary Items	19	1,04,09,817	67,88,128
IX	Profit before tax (VII+VIII)		12,29,52,355	8,71,41,557
X	Tax Expense:			
	(a) Current tax expense	26	3,35,24,941	2,48,59,197
	(b) Tax Previous Year	26	3,83,540	11,615
	(c) Deferred tax charge / (Credit)	25	55,11,376	(2,87,331)
			3,94,19,857	2,45,83,481
XI	Profit / (Loss) for the period from continuing operations		8,35,32,498	6,25,58,076
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax)		-	-
XV	Profit/ (Loss) for the period		8,35,32,498	6,25,58,076
XVI	Earning per equity share:			
	(1) Basic	27	9.26	20.81
	(2) Diluted	27	9.26	6.94

Notes to the financial statements

1 to 56

The accompanying notes are an integral part of these financial statements

As per our report of even date attached

For SPG Associates

Chartered Accountants

FRN: 011217N

CA Deen Dayal

Partner

MRN: 089466



Place: New Delhi

Date: 06-09-2025

UDIN: 25089466BMOZTA4623

For and on behalf of Board of Directors

Sampark India Logistics Limited

Sanjay Kumar Rathi

DIN-01484666

Renu Rathi

DIN-03532926

Sudarshan Jain

(Chief Financial Officer)

Ritika Bachhawat

(Company Secretary)

(Membership No.- A67303)

Sampark India Logistics Limited

Cash Flow Statement for the year ended 31st March 2025

PARTICULARS	For the year ended on 31 March, 2025	For the year ended on 31 March, 2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary items	12,29,52,355	8,71,41,557
Adjustments for:		
Add: Depreciation and Amortisation	2,34,09,830	2,08,03,445
Add: Finance Costs	3,28,87,359	3,17,67,086
Add: Provision for Gratuity (Net)	14,43,295	8,53,072
Less: Interest Income	(65,27,877)	(1,14,14,770)
Less: Exceptional item	(1,04,09,817)	(67,88,128)
Operating Profit before Working Capital Changes	16,37,55,145	12,23,62,262
Changes in Working Capital:		
Decrease/(Increase) in Trade Receivable	(13,43,99,962)	(23,12,34,271)
Decrease/(Increase) in Current Assets and Loan & Advances	7,54,71,483	2,94,60,335
(Decrease)/Increase in Trade Payable	(62,95,989)	5,92,93,903
(Decrease)/Increase in Other Current Liabilities	(3,01,86,032)	3,23,95,887
Cash generated from Operation	6,83,44,647	1,22,78,116
Taxes Paid (Net)	(3,39,08,481)	(2,48,70,812)
Net Cash Flow from (Used in) Operating Activities	3,44,36,166	(1,25,92,696)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets	(3,84,67,639)	(5,67,80,970)
Less: Purchase/ (Sale) of Equity Shares	25,000	15,40,000
Add: Proceeds from sale of Fixed Assets	3,19,29,569	84,74,576
Add: Advance received against asset for sale	-	1,00,00,000
Add: Interest Income	23,51,552	28,19,275
Net Cash Flow from (Used in) Investing Activities	(41,61,518)	(3,39,47,120)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Add: Proceeds from Long Term Borrowing	4,69,59,000	11,31,64,597
Less: Payment of Long Term Borrowing	(5,93,32,408)	(6,67,24,604)
Less: Interest Paid	(3,29,49,639)	(3,11,45,401)
(Decrease)/Increase in Short Term Borrowings (net)	1,38,98,733	2,99,43,443
Net Cash Flow from (Used in) Financing Activities	(3,14,24,314)	4,52,38,035
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	(11,49,667)	(13,01,781)
Add: Opening Balance of Cash and Cash Equivalents	79,68,507	92,70,288
Cash and Cash Equivalents as per Note 13 to financial Statements	68,18,840	79,68,507
Summary of significant accounting policies		

Notes to the financial statements 1 to 56

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard 7. Statement of cash flows

The accompanying notes form an integral part of the financial statements

In terms of our report of even date attached.

For SPG Associates

Chartered Accountants

FRN: 011217N

CA Deen Dayal

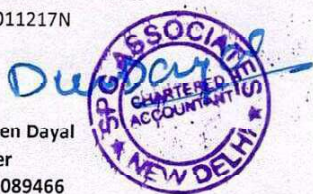
Partner

MRN: 089466

Place New Delhi

Date: 06-09-2025

UDIN: 25089466BMOZTA4623



For and on behalf of the Board of Directors of
Sampark India Logistics Private Limited

Sanjay Kumar Rathi
(Director)
DIN-01484666

Renu Rathi
(Director)
DIN-03532926

Sudarshan Jain
(Chief Financial Officer)

Ritika Bachhawat
(Company Secretary)
(Membership No.- A67303)

Sampark India Logistics Limited

Notes to the financial statements for the year ended 31 March 2025

Notes	Particulars
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Corporate Information

Sampark India Logistics Limited (the "Company") is a limited Company having CIN U63090DL2012PLC245542, incorporated under the provisions of Companies Act, 1956 on December 1st, 2012. With effect from 2nd September 2024, the company converted from a Private Limited Company to a Limited Company. The company carries on the business of providing supply chain management and logistics services, dealing mainly in domestic transportation of goods by air, train, road and support services in relation thereto. Other businesses include warehousing and international air freight services. The operations of the Company are spread all over the country through various branches. The Company has its registered office in Delhi and Corporate office in Faridabad, Haryana. The accompanying financial statements reflect the results of the activities undertaken by the Company for the period from 1st April 2024 to 31st March 2025.

1 General Information

(a) Basis of preparation of financial statements

The financial statements of the Company are prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on the accrual basis except stated otherwise. Indian GAAP comprises Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 ("The 2013 Act") read with Rule 7 of the Companies (Accounts) Rules, 2014; and the relevant provisions of the 2013 Act/ Companies Act, 1956, ("the 1956 Act"), Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.

The financial statements of the Company have been prepared on a going concern basis and the accounting policies are applied consistently to all the periods presented in financial statement.

All assets and liabilities have been classified as current or non-current as per Company's normal operating cycle (twelve months) and other criteria set out in the Division I of Schedule III to the Act.

(b) Functional and presentation currency

The financial statements are presented in currency INR, which is the functional and presentation currency of the Company.

(c) Rounding of Amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(d) Significant management judgements in applying accounting policies and estimation uncertainty

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods of the revision if it affects both current and future periods.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are as follows:

(i) Depreciation and useful lives of property, plant and equipment

Property, Plant and Equipment are depreciated over the estimated useful lives of the assets, after taking into account their estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation to be recorded during any reporting period. The useful lives and residual values are based on Part C of Schedule II to the Act. The depreciation for future periods is adjusted if there are significant changes from previous estimates.

(ii) Recoverability of trade receivables

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the review by the Management of the receivable from the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

(iii) Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. Since the cash outflows can take place many years in the future, the carrying amounts of provisions and liabilities are reviewed regularly and adjusted to take account of changing facts and circumstances.

(iv) Contingent Liabilities

Management has estimated the possible outflow of resources at the end of each annual reporting financial year, if any, in respect of contingencies / litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

(v) Fair value measurement

Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument.

2 Material Accounting Policies

(a) Property, Plant and Equipment and Intangible Assets

(i) Tangible fixed assets

Freehold land is carried at historical cost. All other items of Property, Plant and Equipment are stated at historical cost less depreciation and impairment, if any. Historical cost of items of Property, Plant and Equipment includes expenditure that is directly attributable to the acquisition and installation, borrowing costs during the construction period and excludes any duties / taxes recoverable.

Subsequent cost is included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of such item can be measured reliably.

An item of Property Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising on retirement or disposal of items of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is de-recognized.



Renu Rastri

Shilpa

Shilpa

Advances paid towards the acquisition of Property, Plant and Equipment outstanding at each reporting date are classified as Capital Advances under Other Non-Current Assets. Assets acquired but not ready for use are classified under Capital Work in Progress and are stated at cost comprising of direct costs and related incidental expenses.

The title deeds, comprising all the immovable assets, are held in the name of the Company as at the balance sheet date.

(ii) **Intangible fixed assets**

Intangible fixed assets comprising computer software are under development. The amount of invoice raised by developer, excluding taxes recoverable from the tax authority, are stated under intangible assets under development.

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

(b) **Depreciation and Amortisation**

Depreciation on fixed assets is provided under the straight line method over the useful life of an asset as prescribed under Part C of Schedule II to the Companies Act, 2013. Depreciation on additions to assets or on sale/disposal of assets is calculated pro rata from the date of such addition or up to the date of such sale / disposal as the case may be.

The residual value of an asset is not more than 5% of the original cost of that asset. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

(c) **Investments**

Investments are classified into current and non-current investments. Current investments are stated at the lower of cost and fair value. Non-current investments are stated at cost.

Investments that are readily realizable and are intended to be held for not more than one year from the date on which such investments are made, are classified as "Current investments".

(d) **Borrowings and other financial liabilities**

Borrowings and other financial liabilities are initially recognised at fair value (net of transaction costs incurred).

Borrowings are eliminated from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

(e) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and demand deposits. Cash and cash equivalents are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value. Bank borrowings are generally considered to be financing activities. However, where bank overdrafts which are repayable on demand form an integral part of an entity's cash management, bank overdrafts are included as a component of cash and cash equivalents.

(f) **Revenue Recognition**

Income from Services

The Company derives revenues primarily from business of Goods transport and Courier service. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and revenue can be reliably measured. Revenue from Warehousing Management Services, Handling Services etc. are recognized on due basis, as and when the services are rendered, based on the agreements/arrangements with the concerned parties. The Company collects GST on behalf of the Government and, therefore, it is not an economic benefit flowing to the Company and hence is excluded from the Revenue.

Other income

Other income is recognized when it is realised or there is reasonable certainty of its realisation.

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

(g) **Employee's benefits**

Short term employee benefits

All employee benefits payable/available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus, compensated leave salary etc., are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

Defined contribution plans

The Company's contribution to Provident Fund & ESI is determined based on a fixed percentage of the eligible employees' salary and charged to the Statement of Profit and Loss on accrual basis. The Company has categorised its Provident Fund and ESI contributions as a defined contribution plan since it has no further obligations beyond these contributions.

Defined Benefits Plan:

The Company has made provision for gratuity to its employees, based on the actuarial valuation report obtained from actuarial valuer.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at Balance Sheet date using the projected unit credit method.

The Company recognizes the net obligation of the gratuity plan in the Balance Sheet as an asset or liability, respectively in accordance with Accounting Standard (AS) 15, 'Employee Benefits'.

(h) **Borrowing Costs**

General and specific borrowing costs directly attributable to the acquisition/ construction of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time the assets are substantially ready for their intended use. All other borrowing costs are recognised as an expense in Statement of Profit and Loss in the period in which they are incurred.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation, if any. Other borrowing costs are expensed in the period in which they are incurred.

(i) **Trade Receivables**

A receivable is classified as a "trade receivable" if it is in respect of the amount due on account services rendered or sales of services in the normal course of business. Trade receivables are recognised at fair value.

(j) **Trade Payables**

A payable is classified as a "trade payable" if it is in respect of the amount due on account of goods purchases or services received in the normal course of business. These amount represent liabilities for goods and services provided to the company prior to end of financial year which are unpaid. These amount are unsecured and are usually settled as per the payment term stated in the contract or mutually agreed between the parties. Trade and other payables are presented as a current liabilities unless payment is not due within 12 months after the reporting period. They are recognised at the fair value.



- (k) **Taxation**
The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.
- Current income tax liabilities and/or assets comprise those obligations to, or claims from, fiscal authorities relating to the current or prior reporting periods, that are unpaid at the reporting date.
 - Current tax is payable on taxable profit, which differs from profit or loss in the financial statements. Calculation of current tax is based on tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to the applicable tax regulations which may be subject to interpretation and creates provisions, where appropriate, on the basis of amounts expected to be paid to the tax authorities.
 - Deferred income taxes are calculated using the liability method on temporary differences between the carrying amounts of assets and liabilities and their tax bases. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.
 - Deferred tax assets are recognised to the extent it is probable that the underlying tax loss or deductible temporary difference will be utilised against future taxable income. This is assessed based on the Company's forecast of future operations results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit.
 - Changes in deferred tax assets or liabilities are recognised as a component of tax income or expense in profit or loss, except where they relate to items that are recognised in other comprehensive income or directly in equity, in which case the related deferred tax is also recognised in other comprehensive income or equity, respectively.
 - Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

(l) **Impairment of assets**

The Company has not carried out a formal impairment assessment of its tangible and intangible assets for the year ended 31 March 2025. Based on management's internal review and understanding of its operations, there were no indications of material impairment in the carrying amounts of these assets, and accordingly, no impairment loss has been recognized in the financial statements.

(m) **Provisions and contingent liabilities**

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date.

A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. The Company does not recognize assets which are of contingent nature. However, if it has become virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the financial statements of the period in which the change occurs. Such liabilities are disclosed by way of notes to the financial statements. No disclosure is made if the possibility of an outflow on this account is remote.

Provisions and contingent liabilities commitment are reviewed at each balance sheet date.

(n) **Earnings per share**

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company
- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(o) **Provision for Doubtful Debts**

Provision for Doubtful debts is recognized considering the recoverability of each case & then applying the below mentioned policy for cases which are doubtful in nature:

Debtor Overdue days over and above bill date	Provision made	
	(a) There is sufficient regular traction and recoverability in his account	(b) There is insufficient and irregular traction in his account
Upto 365 days Overdue	NIL	NIL
Overdue by 1-2 years	NIL	25%
Overdue by 2-3 years	NIL	50%
Overdue by more than 3 years	NIL	100%

Note :

(a) There is sufficient regular traction and recoverability in his account	Account where sales invoice issued during current year.
(b) There is insufficient and irregular traction in his account	Account where no sales invoice issued in current year.

Provisions for doubtful debts are reviewed at each balance sheet date.

(p) **Cash Flow Statements**

Cash flows are reported using indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

(q) **Goods and Service Tax Liability**

Unclaimed GST Input Credit at the end of the reporting period has been adjusted with GST output liability. Further, GST tax credit at the end of the reporting period has been claimed in the GST Returns pertaining to the reporting period, filed afterwards.

(r) **Corporate Social Responsibility ("CSR") Expenditure**

As required under the provisions of the section 135 of the Companies Act 2013, the Board has constituted the Corporate Social Responsibility Committee which monitors and oversees various CSR initiatives and activities of the Company. The CSR Committee comprises of four directors out of which two are Independent Directors. The CSR Committee met three times during the year. Further details such as composition, terms, functions, meetings and attendance of directors of the said committee are provided in the Corporate Governance report forming part of this Annual Report.

The Company has fulfilled its CSR obligation by spending the required amount on National Apprenticeship Promotion Scheme (NAPS). The primary objective of the scheme B to promote apprenticeship training and skill development of youth across the country.

The Company charges its CSR expenditure during the year to the statement of profit and loss.

(s) **Previous Year's Figures**

The previous year's figures have been recast / regrouped / rearranged wherever considered necessary.

(t) **Accounting Standard not yet effective**

All the Accounting Standards issued and notified by the Ministry of Corporate Affairs are effective and considered for the significant accounting policies to the extent relevant and applicable for the Company.

Other Accounting Policies which are not covered here in above are consistent with generally accepted accounting principles applicable in India.



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SAMPARK INDIA LOGISTICS LIMITED
NOTES TO THE FINANCIAL STATEMENTS

3 SHARE CAPITAL

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised Authorised share capital Equity shares of Rs.10/- each with voting rights	1,30,00,000	13,00,00,000	50,00,000	5,00,00,000
(b) Issued Subscribed and fully paid up Equity shares of Rs.10 each with voting rights	90,18,750	9,01,87,500	30,06,250	3,00,62,500
Total	90,18,750	9,01,87,500	30,06,250	3,00,62,500

(C) The Company has one class of equity shares having a par value of Rs 10 per share. Shares are issued at par value per share of Rs 10 each

(d) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Rs.	Number of shares	Rs.
Balance as at the beginning of the year	30,06,250	3,00,62,500	30,06,250	3,00,62,500
Add : Shares issued	60,12,500	6,01,25,000	-	-
Less : Shares Redeemed	-	-	-	-
Less : Shares Cancelled	-	-	-	-
Add / Less : Others	-	-	-	-
Balance as at the end of the year	90,18,750	9,01,87,500	30,06,250	3,00,62,500

(e) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	No. of Shares	%
Sanjay Kumar Rathi	85,53,250	94.84%	21,74,250	72.32%
TOTAL	85,53,250	95%	21,74,250	72%

(f) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(g) Shareholding of Promoters as at 31 March 2025

Name of Promoters	No. of Share at the beginning of year	% of Total Shares at the beginning of the year	No. of Shares at the close of the year	% of Total Shares at the close	% Change during the year
Sanjay Kumar Rathi	21,74,250	72.32%	85,53,250	94.84%	22.51%
Renu Rathi	88,000	2.93%	2,64,000	2.93%	0.00%
TOTAL	22,62,250	75%	88,17,250	98%	22.51%

Shareholding of Promoters as at 31 March 2024

Name of Promoters	No. of Share at the beginning of year	% of Total Shares at the beginning of the year	No. of Shares at the close of the year	% of Total Shares at the close	% Change during the year
Sanjay Kumar Rathi	21,74,250	72.32%	21,74,250	72.32%	0.00%
Renu Rathi	88,000	2.93%	88,000	2.93%	0.00%
TOTAL	22,62,250	75%	22,62,250	75%	0.00%

(h) There are no equity shares reserved for issue under options and contract/commitments for the sale of shares.

(i) For the period of five years immediately preceding the date as at which the annual/periodically Balance Sheet is prepared

Particulars	As at 31 March, 2025	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.	-	-	-	-	-
(b) Aggregate number and class of shares allotted as fully paid-up by way of bonus shares	60,12,500	-	-	-	-
(c) Aggregate number and class of shares bought back	-	-	-	-	-

(j) There are no securities convertible into equity/preference shares.

(k) There are no calls unpaid on any equity shares.

(l) There are no forfeited shares.



Sanjay Kumar Rathi
Renu Rathi

Sanjay Kumar Rathi

Sanjay Kumar Rathi

Particulars	as at 31-Mar-2025		as at 31-Mar-2024	
	Amount	Amount	Amount	Amount
4 Reserves & Surplus				
Surplus/ (Deficit) in Statement of Profit and Loss				
Balance brought forward from previous year		25,72,58,988		19,47,00,912
Less: Bonus Share Issued		(6,01,25,000)		-
Add: Profit (Loss) for the year		8,35,32,498		6,25,58,076
Closing Balance / Total Reserve		28,06,66,485		25,72,58,988
5 Long Term Borrowings				
	Secured	Unsecured	Secured	Unsecured
(a) Bonds/Debentures				
(b) Term Loans				
(i) From Banks				
HDFC Bank for Commercial Vehicle				
-Secured by hypothecation of trucks, ROI 7.00%, repayable in 48 EMI, installment payable as on current reporting date 8, (20)	3,40,470	-	8,22,341	-
-Secured by hypothecation of trucks, ROI 7.50%, repayable in 48 EMI, installment payable as on current reporting date 0, (12)	-	-	9,75,564	-
-Secured by hypothecation of trucks, ROI 7.83%, repayable in 48 EMI, installment payable as on current reporting date 5, (17)	10,27,349	-	33,60,858	-
-Secured by hypothecation of trucks, ROI 8.90%, repayable in 48 EMI, installment payable as on current reporting date 46, (0)	3,46,59,240	-	-	-
-Secured by hypothecation of trucks, ROI 9.30%, repayable in 48 EMI, installment payable as on current reporting date 28, (40)	95,05,707	-	1,29,91,497	-
-Secured by hypothecation of trucks, ROI 9.40%, repayable in 48 EMI, installment payable as on current reporting date 27, (39)	1,61,50,384	-	2,23,06,153	-
-Secured by hypothecation of trucks, ROI 7.00%, repayable in 47 EMI, installment payable as on current reporting date 6, (18)	5,28,906	-	15,32,868	-
-Secured by hypothecation of trucks, ROI 7.75%, repayable in 47 EMI, installment payable as on current reporting date 12, (24)	3,15,398	-	6,10,104	-
-Secured by hypothecation of trucks, ROI 7.95%, repayable in 47 EMI, installment payable as on current reporting date 6, (18)	57,359	-	1,66,238	-
-Secured by hypothecation of trucks, ROI 8.00%, repayable in 47 EMI, installment payable as on current reporting date 10, (22)	20,94,146	-	44,48,994	-
-Secured by hypothecation of trucks, ROI 8.89%, repayable in 47 EMI, installment payable as on current reporting date 31, (43)	1,07,09,842	-	1,42,40,807	-
-Secured by hypothecation of trucks, ROI 9.50%, repayable in 47 EMI, installment payable as on current reporting date 31, (43)	17,44,269	-	23,19,348	-
-Secured by hypothecation of trucks, ROI 9.00%, repayable in 35 EMI, installment payable as on current reporting date 4, (16)	17,32,064	-	66,27,697	-
-Secured by hypothecation of trucks, ROI 9.00%, repayable in 35 EMI, installment payable as on current reporting date 0, (16)	-	-	41,89,757	-
HDFC Bank for Private Car				
-Secured by hypothecation of Car, ROI 7.85%, repayable in 48 EMI, installment payable as on current reporting date 4, (16)	68,783	-	2,64,690	-
-Secured by hypothecation of Car, ROI 8.00%, repayable in 60 EMI, installment payable as on current reporting date 34, (46)	2,85,367	-	3,70,144	-
-Secured by hypothecation of Car, ROI 7.30%, repayable in 60 EMI, installment payable as on current reporting date 13, (25)	8,40,089	-	15,58,916	-
-Secured by hypothecation of Car, ROI 9.15%, repayable in 48 EMI, installment payable as on current reporting date 28, (40)	5,72,969	-	7,83,591	-
IDFC First Bank Limited (GECL)				
-Rs. 781261 @ 9.50% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 0, (6)	-	-	-	1,21,853
HDFC Bank (GECL)				
-Rs. 25400000 @ 8.50% Unsecured loan repayable in 49 EMI, installment payable as on current reporting date 0, (4)	-	-	-	28,61,775
-Rs. 12700000 @ 8.50% Unsecured loan repayable in 62 EMI, installment payable as on current reporting date 13 (25)	-	55,18,509	-	1,18,51,036
STANDARD CHARTERED BANK (SCB) (GECL)				
-Rs. 1734664 @ 9.25% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 0, (6)	-	-	-	3,23,399
KOTAK MAHINDRA BANK LIMITED				
-Rs. 4990000 @ 14.75% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	33,10,524	-	47,81,906
-Rs. 6500000 @ 15% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 23, (0)	-	62,68,498	-	-
IndusInd Bank				
-Rs. 4900000 @ 15.5% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	32,54,756	-	46,81,056
Federal Bank				
-Rs. 3005000 @ 16% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	20,02,899	-	28,72,965
Axix Bank Limited				
-Rs. 7500000 @ 15.5% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	47,38,692	-	69,55,645
IDFC First Bank Limited				
-Rs. 7400000 @ 15% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	49,07,429	-	70,69,902
-Rs. 2244000 @ 15% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 35, (0)	-	21,94,261	-	-
Yes Bank Limited				
-Rs. 5000000 @ 15% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	33,15,831	-	47,76,961
Less: Current maturities payable in next 12 months	8,06,32,341	3,55,11,399	7,75,69,566	4,62,96,498
Total	3,02,68,575	1,72,99,163	3,15,96,465	1,92,47,858
	5,03,63,766	1,82,12,236	4,59,73,101	2,70,48,640



Signature

Signature

(ii) From Other Parties				
Kotak Mahindra Prime Limited				
-Rs. 1257252 @ 8.50% Secured by hypothecation of Car, repayable in 60 EMI, installment payable as on current reporting date 31, (43)	7,19,266	-	9,57,788	-
Clix Capital Services Private Limited (GECL)				
-Rs. 390300 @ 14% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 0, (6)	-	-	-	76,851
-Rs. 3890111 @ 16% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	25,92,846	-	37,19,185
Northern Arc Capital Limited (GECL)				
-Rs. 2626100 @ 14% Unsecured loan repayable in 48 EMI, installment payable as on current reporting date 0, (7)	-	-	-	5,92,094
Godrej Finance Limited				
-Rs. 2500000 @ 17% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 14, (26)	-	11,24,701	-	19,27,277
Poonawala Fincorp Limited				
-Rs. 4000000 @ 15.5% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	26,75,189	-	38,45,619
Shriram Finance Limited				
-Rs. 5000000 @ 16% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	33,31,383	-	47,78,540
Kisetsu Salson Finance (India) Private Limited				
-Rs. 5000000 @ 16% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 22, (34)	-	33,32,610	-	47,80,307
Cholamandlam Investment and Finance Company Limited				
-Rs. 2300000 @ 17% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 35, (0)	-	22,50,581	-	-
	7,19,266	1,53,07,310	9,57,788	1,97,19,873
	2,38,988	76,79,967	2,38,534	66,63,144
	4,80,278	76,27,343	7,19,254	1,30,56,729
Total	5,08,44,044	2,58,39,579	4,66,92,355	4,01,05,369
Grand Total	8,13,51,607	5,08,18,709	7,85,27,354	6,60,16,371

Loans Guaranteed by Directors

Term loans:				
(i) from banks	8,06,32,341	3,55,11,399	7,75,69,566	4,62,96,498
(ii) from other parties	7,19,266	1,53,07,310	9,57,788	1,97,19,873

6 Long term Provisions

(a) Provision for employee benefits				
- Gratuity		95,32,116		83,46,326
(b) Others		-		-
Total		95,32,116		83,46,326

7 Short Term Borrowings

	Secured	Unsecured	Secured	Unsecured
(a) Loans repayable on demand				
(i) From Banks				
Working capital facility from HDFC Bank Ltd				
Cash Credit Limit	15,91,93,285	-	17,22,35,203	-
Working Capital Demand Loan	3,00,00,000	-	-	-
CC Limit of Rs. 16,00,00,000/- (Rs. 16,00,00,000) & DLOD of Rs. 2,00,00,000/- (Rs. 2,00,00,000) and WCCL of Rs. 3,00,00,000/- @ Repo rate +3.00% (+3.10%) Secured against book debts as primary security and collateral by immovable property in name of directors)				
(ii) From other parties	-	-	-	-
(b) Loan and advances from related parties				
From Director/Shareholders				
- Mr Sanjay Kumar Rath	-	10,00,000	-	7,65,000
(c) Deposits				
(d) Other loan and advances				
NBFC Dropline Overdraft				
Cholamandlam Investment and Finance Company Limited				
-Rs. 2000000 @ 17% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 14, (26)	-	8,99,775	-	15,42,304
Aditya Birla Finance Limited				
-Rs. 7500000 @ 17.5% Unsecured loan repayable in 37 EMI, installment payable as on current reporting date 16, (28)	-	887	-	61,50,387
L & T Finance Holding Limited				
-Rs. 3510000 @ 16.75% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 0, (26)	-	-	-	27,04,248
-Rs. 5015000 @ 16.75% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 35, (0)	-	49,10,260	-	-
Tata Capital Finance Services Limited				
-Rs. 7500000 @ 15% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 35, (0)	-	72,91,667	-	-
-Rs. 6010000 @ 15.5% Unsecured loan repayable in 36 EMI, installment payable as on current reporting date 0, (24)	-	-	-	60,00,000
(e) Current maturity of long term borrowings				
(i) From Bank	3,02,68,575	1,72,99,163	3,15,96,465	1,92,47,858
(ii) Other loan and advances	2,38,988	76,79,967	2,38,534	66,63,144
Total	21,97,00,848	3,90,81,719	20,40,70,201	4,30,72,941

Loans Guaranteed by Directors

(a) From banks	18,91,93,285	-	17,22,35,203	-
(b) Other loans and advances	-	1,31,02,589	-	1,63,96,939



Sanjay Kumar Rath
Sanjay Kumar Rath

Sanjay Kumar Rath

Sanjay Kumar Rath

8 Trade Payables

Total outstanding dues of Micro and Small Enterprise	2,63,72,317	32,42,960
Total outstanding dues of other than Micro and Small Enterprise	28,02,62,447	25,55,45,086
Provision for expenses where services have been received but bills are pending	86,83,051	6,28,25,757
Total	31,53,17,815	32,16,13,804

*Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors. Provisions for Expenses include services received from Micro and Small Enterprises.

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

(A) (i) Principal amount remaining unpaid	2,63,72,317	32,42,960
(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	2,63,72,317	32,42,960

Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company. There are no overdue principal amounts / interest payable amounts for delayed payments to such vendors at the Balance Sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly there is no interest paid or outstanding interest in this regard in respect of payment made during the year or on balance brought forward from previous year.

Note : Outstanding for following periods from date on which the liability is recognised

Trade payable	Dues of MSME	Other	Dues of MSME	Other
Unbilled	-	86,83,051	-	6,28,25,757
Less than 1 Year	2,63,55,957	27,37,95,891	32,42,960	24,85,24,034
1 - 2 years	16,360	38,60,538	-	62,39,523
2 - 3 Years	-	23,25,609	-	7,74,514
More than 3 years	-	2,80,408	-	7,015
Total	2,63,72,317	28,89,45,498	32,42,960	31,83,70,844

9 Other Current Liabilities

(a) Current maturity of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	11,64,663	12,26,943
(c) Interest accrued and due on borrowings	-	-
(d) Interest received in advance	-	-
(e) Unpaid dividends	-	-
(f) Share application money includes advances towards allotment of share capital	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon	-	-
(i) Other Payables	-	-
- TDS payable	1,11,18,674	1,93,35,383
- GST payable	2,26,88,606	3,52,03,506
- PF & ESI Payable	5,70,632	5,15,732
- Advance against sale of property/Assets	-	1,02,45,000
- Provision for Corporate Social Responsibility	-	11,17,885
- Expenses Payable	2,70,41,580	2,51,88,018
Total	6,25,84,156	9,20,32,460

10 Short- Term Provisions

(a) Provision for employee benefits	-	-
- Gratuity	7,91,298	5,33,793
(b) Others	-	-
- Provision for Income Tax (Net of TDS)	24,02,507	-
Total	31,93,805	5,33,793

12 Non- Current Investments

(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
- Unlisted Shares of OSPT Energy Private Limited	-	-
2500 Equity Shares held in OSPT Energy Private Limited at Rs 10/- each are on fully paid up basis (Nominal/Face Value of Share: Rs. 10/- per Share)	-	25,000
(c) Investments in preference shares	-	-
(d) Investments in Government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in partnership firms	-	-
(h) Other non-current investments	-	-
Total	-	25,000
Aggregate amount of unquoted investments	-	25,000
Aggregate amount of diminution in value of investment	-	-

13 Trade Receivables

Unsecured - Considered good			
(a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment	8,98,58,141		8,05,32,753
(b) Other	65,86,95,011		56,96,96,054
(c) Unbilled Revenue			
Gross Unbilled	13,57,80,263		9,87,72,578
Less: amount received	26,98,962	13,30,81,301	9,68,813
Unsecured - Considered Doubtful			9,78,03,765
(a) Doubtful Debtors	2,11,67,035		1,81,32,716
Less: Provision for Doubtful Debts	(1,58,43,487)	53,23,548	(1,36,07,248)
Total		88,69,58,001	75,25,58,040

Trade receivable (Outstanding for following period from due date of payment)	Considered good	Considered doubtful	Considered good	Considered doubtful
Unbilled	-	-	-	-
Less than 6 months	65,86,95,011	-	56,96,96,054	-
6 months - 1 Year	7,51,96,181	19,47,518	6,26,94,410	-
1 - 2 years	73,87,056	17,42,872	66,63,981	32,19,194
2 - 3 Years	18,55,321	16,33,158	38,78,151	13,06,274
More than 3 years	54,19,583	-	72,96,211	-
Total	89,93,152	53,23,548	65,02,28,006	45,25,468

Sumit Rawat
Ravi Rathi



John

Sanjiv

14 Cash and Cash Equivalents

(a) Balances with banks			
-in current accounts	5,88,031		13,65,391
-in prepaid cards/wallet			1,28,335
(b) Cash on hand	36,32,932		40,78,328
(c) Margin money in Deposit Accounts or Security against borrowings, guarantees:			
(i) Margin money for bank Guarantee	25,97,876		17,27,329
(ii) FD Pledged against Business Loan (1,50,00,000)			6,69,123
Total	68,18,840		79,68,507
Of the above : Margin money in Deposit Accounts or Security against borrowings, guarantees			
Balances with banks held as Margin Money or Security against borrowings, guarantees or other commitments	25,97,876		17,27,329
(a) Bank Deposits with less than 12 months maturity	21,35,676		12,65,129
(b) Bank Deposits with more than 12 months maturity	4,62,200		4,62,200

15 Short-term Loan and Advances

Considered good - unsecured			
(a) Loan and advances to related Parties			6,43,17,268
(b) Others			
(i) Security Deposits			
- Earnest Money Deposit	7,65,000		60,26,000
- Security Deposit	2,09,48,027		2,17,12,042
(ii) Other Loans and Advances			
- Advance to employees	61,63,638		37,28,382
- Advance to Suppliers	3,47,78,398		1,28,82,125
- Amount Recoverable from Customers	9,17,506		9,17,506
- Prepaid expenses	15,36,591		11,43,089
(iii) Balances with Government Authorities			
- TDS & TCS less Current Provision of Tax			1,40,34,058
- Income Tax Refundable	1,95,70,158		3,33,43,721
Total	8,46,79,319		15,81,04,191

Note: Income Tax Refundable include amount adjusted by department against demand for A.Y. 2017-2018. An appeal has been filed with CIT (appeal) NFAC.

In the above : Loans and Advances due from Directors / Officers / Firms / Companies

(a) Security deposit given to Director	18,00,000		18,00,000
(b) Companies in which Director is a director or member			
-OSPT Energy Private Limited			6,43,17,268
Total	18,00,000		6,61,17,268

16 Other Current Asset

(a) Accrued Assets :			
(i) Interest accrued	1,28,73,318		86,96,993
(ii) Expenses Recoverable	1,060		
(iii) TDS Recoverable	11,44,900		7,90,064
(b) Assets for sale (Net block)			1,61,22,972
Total	1,40,19,278		2,56,10,029

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
	Amount	Amount	Amount	Amount

17 Revenue from operations

Sales of Services				
(a) Freight Income		1,93,15,05,885		1,78,45,11,457
Less: Unbilled Revenue Previous Year		(9,87,72,578)		(10,00,13,657)
Net Sales of Services		1,83,27,33,307		1,68,44,97,800
(b) Warehouse operation Income		3,92,08,234		3,15,38,495
(c) Rental Income -Truck & GPS		19,29,041		98,842
(d) Un-billed Freight		13,57,80,263		9,87,72,578
Total		2,00,96,50,845		1,81,49,07,716

18 Other Income

(a) Interest Income				
- Interest on FD/RD	1,06,030		1,29,621	
- Interest on Advances	46,33,789		86,09,651	
- Interest Income on IT Refund	17,59,051		10,25,408	
- Interest Accrued on Client O/s	29,007	65,27,877	16,50,090	1,14,14,770
(b) Miscellaneous Income				8,598
Total		65,27,877		1,14,23,368

19 Extraordinary Income

(a) Profit on Sale of Fixed Assets		1,04,09,817		67,88,128
Total		1,04,09,817		67,88,128

20 Operating Expenses

(a) Freight Charges		1,03,85,62,113		94,53,58,887
(b) Pickup And Delivery Charges		36,75,10,774		34,92,53,390
(c) Packing Charges		1,29,93,940		71,84,943
(d) Service providing Other Expenses		12,14,50,092		9,88,90,649
Total		1,54,05,16,919		1,40,06,87,869

21 Employee benefits expense

(a) Salaries and wages		14,54,41,418		12,35,37,851
(b) Contributions to provident and other funds		37,62,445		30,69,954
(c) Staff welfare expenses		2,45,449		1,84,147
(d) Gratuity		22,02,963		11,44,707
(e) Salary to Directors		62,00,000		60,00,000
Total		15,78,52,275		13,39,36,659



Suraj
Ram Pethni

Indira

Ravi

22 Depreciation and Amortisation Expenses				
Depreciation on property, plant and equipment (owned assets)		2,34,09,830		2,08,03,445
Depreciation on property, plant and equipment (leased assets)		-		-
Amortisation on Intangible Assets		-		-
Total		2,34,09,830		2,08,03,445
23 Finance costs				
(a) Interest expense on borrowings		3,22,23,311		3,03,57,135
(b) Other Borrowings cost				
-Processing Charges		6,64,048		14,09,951
Total		3,28,87,359		3,17,67,086
24 Other expenses				
(a) Advertisement Expenses		7,99,600		1,33,610
(b) Brokerage & Commission		4,67,750		3,37,250
(c) Business promotion		4,26,520		42,28,593
(d) Conveyance Expenses		43,90,731		41,34,505
(e) Computer Expenses		31,56,902		31,60,924
(f) Provision for CSR (Corporate Social Responsibility) Expenses		11,17,885		11,17,885
(g) Discount & Rebate Account		12,76,479		11,61,915
(h) Donation		-		5,100
(i) Festival Expenses		3,36,491		2,91,268
(j) Insurance Expenses		28,38,509		29,01,977
(k) Legal and professional		67,70,583		1,08,35,438
(l) Office Expenses		1,04,30,728		1,05,70,571
(m) Manpower Expenses		3,24,14,367		3,04,44,332
(n) Payments to auditors *		2,50,000		2,00,000
(o) Power and fuel		54,52,086		45,62,223
(p) Printing and stationery		33,86,024		32,54,425
(q) Provision for Doubtful Debts		22,36,239		1,36,07,248
(r) Director's Sitting Fees		1,05,000		-
(s) Rent Expenses		5,91,21,256		5,53,70,904
(t) Telephone & Internet Expenses		19,88,313		19,93,970
(u) Tour & Travelling Expenses		47,33,088		45,24,243
(v) Miscellaneous & General Expenses		72,71,250		59,46,214
Total		14,89,69,800		15,87,82,595
Of above, payment to Auditors *				
As Statutory Auditor		2,00,000		2,00,000
As Tax Auditors		50,000		-
Total		2,50,000		2,00,000
25 Deferred Tax (Liability) Asset				
Deferred tax liabilities/(asset) (Net)	31 March 2025	Charge/(benefit) for the year	31 March 2024	Charge/(benefit) for the year
Deferred tax asset				
Difference between book depreciation & tax depreciation	-	-	-	-
Gross deferred tax asset (A)				
Deferred tax liability				
Difference between book depreciation & tax depreciation	75,11,078	55,11,376	19,99,702	-2,87,331
Gross deferred tax liability (B)	75,11,078	55,11,376	19,99,702	-2,87,331
Net deferred tax liability/(asset) (B-A)	75,11,078	55,11,376	19,99,702	-2,87,331
26 Tax Expenses				
Tax Expenses on continued operation				
Current Tax expenses		3,35,24,941		2,48,59,197
Current tax adjustments pertaining to earlier years		3,83,540		11,615
Defferd Tax		55,11,376		(2,87,331)
Total		3,94,19,857		2,45,83,481
Tax expense on Discontinued operations				
Current Tax expenses		-		-
Defferd Tax		-		-
Current tax adjustments pertaining to earlier years		-		-
Total		-		-
Total		3,94,19,857		2,45,83,481
27 Earning per share				
Net Profit after tax attributable to equity shareholders		8,35,32,498		6,25,58,076
Number of Equity share outstanding				
Opening number of shares		30,06,250		30,06,250
Add: Bonus issuance of shares		60,12,500		-
Closing balance		90,18,750		30,06,250
Weighted average number of shares outstanding during the year – Basic and Diluted		90,18,750		90,18,750
Basic Earning per share		9.26		20.81
Diluted Earning per share		9.26		6.94
Adjusted earning per share		9.26		6.94

Note: The amount considered in ascertaining the Company's earnings per share constitutes the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the year.

There is no shares/securities issued which are convertible on equity shares.

Bonus shares are issued during the year, calculation of the weighted average takes Bonus shares into account from the beginning of the reporting period. Therefore, the bonus issue is treated as if it had occurred prior to the beginning of the financial year 2025.



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Ravi Pethi

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28 **Contingent Liabilities and Commitments to the extent not provided for**

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Guarantees		
Term Loan guarantee given to HDFC Bank for related party where director is interested - OSPT Energy Pvt Ltd	-	12,00,00,000
Working Capital Term Loan guarantee to Aditya Birla Finance for related party where director is interested - OSPT Energy Pvt Ltd (Note 3 of below)	5,78,00,000	5,78,00,000
Working Capital guarantee to HDFC Bank for related party where director was interested - Fretex Logistics Solutions Private Limited	-	2,00,00,000
Bank Guarantee issued to Customers	1,46,43,050	53,86,300
(b) Contingent liabilities		
GST demand against which the company is in appeal		
- FY 2018-19 for Tamil Nadu GST	3,71,426	3,71,426
- FY 2020-21 for Karnataka GST	9,92,173	-
- FY 2017-18 to FY 2022-23 for Haryana GST	1,31,24,704	-
- FY 2020-21 for Haryana GST	40,33,185	-
Income tax liability on assessment against which the company is in appeal		
- AY 2016-17 for order u/s 154 of income tax act	36,49,283	-
Income tax liability on assessment against which the company is in appeal		
- AY 2017-18 for order u/s 147 of income tax act	69,52,108	69,52,108
- AY 2023-24 for order u/s 144 of income tax act	28,46,520	-
Total	10,44,12,449	21,05,09,834

Note:

- Income Tax Refundable Rs. 3,34,69,228/- include amount adjusted by department for A.Y. 2017-2018 Rs.72,54,128/- for which appeal has been filed with CIT (appeal) NFAC.
- Appeal has been filed for Income tax order for AY 2016-17 and AY 2023-24.
- Aditya Birla Finance Ltd. has been paid in full on 07.04.2025 by OSPT Energy Pvt Ltd. and Corporate Guarantee of M/s Sampark India Logistics Limited is released

29 **Capital Commitment**

Amount of commitments of contracts (Software Development) remaining to be executed

Particulars	Contract Total price	Amount paid till 31 Mar 2025
Sagar Informatics Private Limited	58,00,000	48,00,000
Empower Logics	25,00,000	10,00,000

30 **Proposed Dividends**

The company has not proposed dividend to be distributed on equity and preference shareholders.

31 **Compliance with issue of securities made for specific purpose**

Company has not issued securities for any specific purpose.

32 **Borrowings from banks and financial institutions for the specific purpose**

Unutilised amounts : used or invested	NIL	NIL
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33 In the opinion of the Board, the assets other than Property, Plant and Equipment, Intangible Assets and non-current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

34 **Loan & Advances to related parties**

Particulars	As at 31 March 2025	As at 31 March 2024
Related Parties	18,00,000	6,61,17,268
Percentage of total Loans and advances in nature of loans	NIL	100%

35 **Details of Benami Property held**

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

36 **Borrowings on Security of current assets**

Summary of reconciliation and reasons of material discrepancies, if any as on 31st March 2025

Name of bank, Quarter and Particular of securities provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
HDFC BANK Security provided- Book debt < 90 Days	28,66,07,987	28,65,26,804	81,183	No material discrepancies
HDFC BANK Security provided- Book debt < 90 Days	38,38,37,483	38,38,37,483	-	-
HDFC BANK Security provided- Book debt < 90 Days	45,24,38,154	45,24,38,154	-	-
HDFC BANK Security provided- Book debt < 90 Days	50,51,52,183	50,51,52,183	-	-

37 **Willful Defaulter**

The company has not been declared a willful defaulter (as defined by RBI Circular) by any bank or financial institution or other lender.

38 **Relationship with Struck off Companies**

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.

39 **Registration of charges or satisfaction with Registrar of Companies**

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

40 **Compliance with number of layers of companies**

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

41 **Compliance with approved Scheme(s) of Arrangements**

The Company is not part of any scheme of arrangements.

42 **Utilisation of Borrowed funds and share premium**

(i) 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:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or;
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(ii) The Company has 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:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

43 **Undisclosed Income**

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

44 **Value of Imports calculated on C.I.F basis**

The Company has not imported goods during the financial year.



Sumit
Ravi Rathni

Sanjiv
Shikha

45 Expenditure in foreign currency during the financial year

Other matters		
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46 Value of imported & indigenous raw materials, spare parts and components consumed

The Company is in service sector hence consumption of imported & indigenous raw materials, spare parts and components consumed is NIL.

47 Dividends remitted in Foreign Currency

The company has not remitted any dividend in Foreign Currency during the financial year

48 Earnings in foreign exchange

Export of goods calculated on F.O.B. basis;	NIL	NIL
Royalty, know-how, professional and consultation fees;	NIL	NIL
Interest and dividend;	NIL	NIL
Other income, indicating the nature thereof	NIL	NIL

49 Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

50 Corporate Social Responsibility

Particular	31-Mar-25	31-Mar-24
Amount required to be spent by the company during the year	11,17,885	11,17,885
Less: Excess amount spent in earlier years	-	-
Net amount required to be spent by the company during the year	11,17,885	-
Amount of expenditure incurred	11,17,885	-
(Excess)/Shortfall at the end of the year	-	-

* Company has spent its CSR obligation on the specified activities in the National Apprenticeship Promotion Scheme (NAPS) is a flagship scheme of the Government of India, launched in 2016 under the Ministry of Skill Development and Entrepreneurship. The primary objective of the scheme is to promote the apprenticeship training and skill development of youth across the country.

** Company will spend it in financial year 2025-26 as per section 135(5)

Corporate Social Responsibility expenses in excess of obligation of current year, to be set off against the required 2% CSR expenditure upto the immediately succeeding three financial years:

- upto the financial year ended 31 March 2025	-	-
- upto the financial year ended 31 March 2026	-	-
- upto the financial year ended 31 March 2027	-	-

Amount not spent during the year

51 Advance from Sale of Capital Assets

During the year ending 31 March 2025, no Assets held for Sale. In the previous year ending 31 March 2024, assets under sale amounting to Rs. 161,22,972/- and mentioned under Note no. 16.

52 Disclosures under Accounting Standards -AS-18

Related parties:

Description of relationship	Names of related parties
Key Management Personnel	Mr. Sanjay Kumar Rathi
	Mrs. Renu Rathi
	Mr. Himanshu Anand
	Mr. Sandeep Kumar Sinha
	Mr. Praveen Singh
Proprietary concern of Non-Executive Director	Anand Himanshu Associates
Related Party of Common Director	Arch Corporate Advisors Pvt. Ltd.
Related Party of Director	Mr. Yogender Kumar Rathi

Note: Related parties have been identified by the Management.

Note:

- During the year 2023-24, Fretex Logistics Solutions Pvt Ltd and OSPT Energy Pvt Ltd are subsidiary in part of the year. Both companies are not subsidiary as at 31 March 2024.
- Directors are common during the year 2023-24 in Fretex Logistics Solutions Pvt Ltd. As on 31 March 2024 directors are not common with Fretex Logistics Solutions Pvt Ltd.
- Mr. Sanjay Kumar Rathi is common director in OSPT Energy Pvt Ltd. till 30 November 2024.
- Mr. Himanshu Anand joined the Company Board of Directors during the year 2024-25 in the month of May 2024.
- Mr. Sandeep Kumar Sinha and Mr. Praveen Singh joined the company Board of Directors during the year 2024-25 in the month of December 2024.
- Mr. Himanshu Anand non executive director of the company is also Director of Arch Corporate Advisors Pvt. Ltd.

Nature of Transactions	Name of Party	Nature of Relationship	As at 31 March 2025	As at 31 March 2024
Payment of Rent	Ms. Renu Rathi	Director	13,32,000	13,32,000
Payment of Rent	Mr. Yogender Kumar Rathi	Related Party of Director	1,20,000	-
Remuneration to Key Management Personnel	Mr. Sanjay Kumar Rathi	Director	60,00,000	60,00,000
	Ms. Renu Rathi	Director	2,00,000	-
Director Sitting Fees	Mr. Himanshu Anand	Director	35,000	-
	Mr. Sandeep Kumar Sinha	Director	35,000	-
	Mr. Praveen Singh	Director	35,000	-
Loan & Advances Provided	OSPT Energy Private Limited	Subsidiary Company (till 31.03.2024)	-	(6,43,17,268)
Freight Expenses	Fretex Logistics Solutions Private Limited	Subsidiary Company	-	3,61,98,688
Freight Income	Fretex Logistics Solutions Private Limited	Subsidiary Company	-	22,61,81,082
Other Expenses- Professional consultancy	Anand Himanshu Associates	Firm of Director	7,00,000	-
	Arch Corporate Advisors Pvt. Ltd.	Related Party of Common Director	3,00,000	-
Interest Income	OSPT Energy Private Limited	Subsidiary Company	-	86,03,649
Outstanding Loan From Directors	Mr. Sanjay Kumar Rathi	Director	10,00,000	7,65,000
Outstanding Security Deposit for Office	Mr. Renu Rathi	Director	(18,00,000)	(18,00,000)
Amount Outstanding:				
Professional consultancy	Arch Corporate Advisors Pvt. Ltd.	Related Party of Common Director	2,70,000	-
Remuneration	Mr. Sanjay Kumar Rathi	Director	5,41,412	4,54,746
Reimbursement of Expenses	Mr. Sanjay Kumar Rathi-expenses	Director	48,806	1,00,897
Remuneration	Ms. Renu Rathi	Director	50,000	-
Rent	Ms. Renu Rathi flat	Director	6,35,200	5,72,400
Rent	Mr. Yogender Kumar Rathi	Related Party of Director	60,000	-
Director sitting fees	Mr. Himanshu Anand	Director	31,500	-
Director sitting fees	Mr. Sandeep Kumar Sinha	Director	31,500	-
Director sitting fees	Mr. Praveen Singh	Director	31,500	-



S. Anand
Renu Rathi

Sanjay
Himanshu

Ratio	As at 31 March 2025		As at 31 March 2024	
(a) Current Ratio				
- Current Assets	99,24,75,437	1.55	94,42,40,766	1.43
- Current Liabilities	63,98,78,345		66,21,23,207	
(b) Debt-Equity Ratio				
- Total Debt	33,54,66,190	0.90	33,39,40,867	1.16
- Shareholders Equity	37,08,53,985		28,73,21,488	
(c) Debt Service Coverage Ratio				
- Earnings available for debt service	13,11,07,104	1.73	9,92,51,100	1.18
- Debt Service	7,57,82,846		8,43,79,873	
(d) Return on Equity Ratio				
- Net Profit after taxes - Preference Dividend (if any)	8,35,32,498	92.62	6,25,58,076	208.09
- Average Shareholder's Equity	9,01,87,500		3,00,62,500	
(e) Trade Receivables turnover ratio				
- Net Credit sales	2,00,96,50,845	2.45	1,81,49,07,716	3.09
- Average Trade Debtors / Accounts receivable	81,97,58,020		58,80,39,021	
(f) Trade payables turnover ratio,				
- Net Credit Purchases	1,54,05,16,919	4.84	1,40,06,87,869	4.80
- Average Trade Payables	31,84,65,810		29,19,66,852	
(g) Net capital turnover ratio,				
- Net Sales	2,00,96,50,845	6.33	1,81,49,07,716	7.89
- Average Working Capital	31,73,57,326		23,00,44,577	
(h) Net profit ratio,				
- Net profit	8,35,32,498	4%	6,25,58,076	3%
- Net Sales	2,00,96,50,845		1,81,49,07,716	
(i) Return on Capital employed,				
- Earnings Before Interest, Depreciation and tax	14,75,44,026	13%	11,59,85,983	11%
- Capital employed	1,10,44,59,147		1,04,65,88,447	
(j) Return on investment,				
- Net Profit	8,35,32,498	93%	6,25,58,076	208%
- Net Equity	9,01,87,500		3,00,62,500	

Ratio Analysis and its elements

Particulars	As at 31 March 2025	As at 31 March 2024	Change %	Reason for more than 25% change
(a) Current Ratio	1.55	1.43	9%	
(b) Debt-Equity Ratio	0.90	1.16	-22%	
(c) Debt Service Coverage Ratio	1.73	1.18	47%	Due to increase in earning for the year
(d) Return on Equity Ratio	92.62	208.09	-55%	Due to increase in Equity capital fund on account of issuance of bonus shares to shareholders
(e) Trade Receivables turnover ratio	2.45	3.09	-21%	
(f) Trade payables turnover ratio,	4.84	4.80	1%	
(g) Net capital turnover ratio,	6.33	7.89	-20%	
(h) Net profit ratio,	4%	3%	21%	
(i) Return on Capital employed,	13%	11%	21%	
(j) Return on investment,	93%	208%	-55%	Due to increase in profit for the year and increase in equity capital base on account of issuance of bonus shares to shareholders



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54 Gratuity benefits

As per company Policy, company made provision for gratuity expenditure at end of the F.Y.

Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (based on last drawn basic) for each completed year of service.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the standalone balance sheet for gratuity benefit.

1. Change in Benefit Obligation are as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a) Present value of obligation as at the beginning of the period	88,80,119	-
b) Acquisition adjustment	-	-
c) Interest cost	6,41,145	-
d) Past service cost	-	69,66,347
e) Current service cost	24,53,952	19,13,772
f) Curtailment cost/(Credit)	-	-
g) Settlement cost/(Credit)	-	-
h) Benefits paid	(7,59,668)	-
i) Actuarial (gain)/loss on obligation	(8,92,134)	-
j) Present value of obligation as at the end of period	1,03,23,414	88,80,119

2. The amounts to be recognized in balance sheet and related analysis are as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a) Present value of obligation as at the end of the period	1,03,23,414	88,80,119
b) Fair value of plan assets as at the end of the period	-	-
c) Funded status / Difference	(1,03,23,414)	(88,80,119)
d) Excess of actual over estimated	-	-
e) Unrecognized actuarial (gains)/losses	-	-
f) Net asset/(liability) recognized in balance sheet	(1,03,23,414)	(88,80,119)

3. Expense recognized in the statement of profit and loss are shown as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a) Current service cost	24,53,952	19,13,772
b) Past service cost	-	69,66,347
c) Interest cost	6,41,145	-
d) Expected return on plan assets	-	-
e) Curtailment cost / (Credit)	-	-
f) Settlement cost / (credit)	-	-
g) Net actuarial (gain)/ loss recognized in the period	(8,92,134)	-
h) Expenses recognized in the statement of profit & losses	22,02,963	11,44,707

4. Bifurcation of PBO at the end of year as per schedule III to the companies Act, 2013 are as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a) Current liability	7,91,298	5,33,793
b) Non-Current liability	95,32,116	83,46,326
c) Total PBO at the end of year	1,03,23,414	88,80,119

5. The principal assumptions used in determining gratuity obligation for the Company's plans are as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
i) Discounting Rate	6.99	7.22
ii) Future salary Increase	7.00	7.00
iii) Expected Rate of return on plan assets	-	-

Note: The estimates of future salary increase in compensation levels, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

6. Sensitivity Analysis of the defined benefit obligation are as below:

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
a) Impact of the change in discount rate		
Present Value of Obligation at the end of the period	1,03,23,414	88,80,119
i) Impact due to increase of 0.50%	(4,80,079)	(4,23,550)
ii) Impact due to decrease of 0.50 %	5,19,594	4,58,658
b) Impact of the change in salary increase		
Present Value of Obligation at the end of the period	1,03,23,414	88,80,119
i) Impact due to increase of 0.50%	5,17,024	4,57,408
ii) Impact due to decrease of 0.50 %	(4,82,200)	(4,26,304)

Sensitivities due to mortality & withdrawals are not material & hence Impact of change due to these not calculated.

Sensitivities as rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable.

55 Subsequent Events

There are no subsequent events that would require adjustments or disclosures in the financial statements as at the balance sheet date.

56 General Information

(a) Other information required by Schedule III to the Companies Act, 2013, has been given only to the extent applicable.

(b) Trade receivables, Trade payables and Advances from customers or to vendors are subject to balance confirmations and reconciliation, if any.



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Note 11 :- Statement of Fixed Assets As At Mar 31, 2025

Particulars	Gross Block					Depreciation					Net Block	
	Useful Life(Years)	Opening Balance	Addition	Deletion	Total	Opening Balance	Addition/ Deletion	Deletion	Written back	Total	As at 31.03.2025	As at 31.03.2024
(a) Land												
Land (Sector-59)		47,70,000	-			47,70,000						47,70,000
(b) Building												
Building (Sector-59)	60	1,20,31,468	-	1,20,31,468	-	6,78,495	4,173			-		
(c) Plant and Equipments												
Generator	8	4,67,399	-		4,67,399	3,10,029	55,466			-		113,52,972
Scissor Lift Table	8	17,05,000	-		17,05,000	3,39,024	2,02,330			-	1,01,904	1,57,370
(d) Furniture and Fixtures											11,63,645	13,65,976
Furniture & Fixture	10	1,55,72,098	3,05,232									
Vehicles												
Commercial Vehicles	5	11,65,51,536	2,90,15,934	3,81,14,801	1,58,77,330	81,81,347	12,57,097			94,38,444	64,38,886	73,90,751
Car - Private	8	98,88,466		5,30,776	11,74,52,669	4,22,38,797	1,71,51,520	2,28,73,037		3,65,17,280	8,09,35,389	7,43,12,739
Bike And Moped	10	6,74,419	-		93,57,590	38,49,641	9,90,708	3,71,588		44,68,761	48,88,529	50,38,825
(f) Office Equipments												
Office Equipments	5	1,58,62,855	14,02,837		6,74,419	2,96,222	55,530			3,51,732	3,78,197	
Tools	5	-	41,84,280	-								
Computers	3	1,46,01,042	10,59,356	-	1,72,65,692	98,72,364	18,81,326			1,17,53,689	55,12,003	59,90,491
Total		19,21,24,282	3,59,67,639	4,54,47,045	41,84,280	1,56,60,398	11,12,12,710	17,21,274		90,406	40,93,874	-
Work in Progress		33,00,000	25,00,000	-	18,26,44,876	7,69,78,629	2,34,09,830	2,39,27,293		1,29,33,953	27,26,514	33,88,332
Grand Total		19,54,24,282	3,84,67,639	4,54,47,045	58,00,000	18,84,44,876	7,69,78,629	2,34,09,830	-	7,64,61,166	10,51,83,710	11,51,45,653
Previous year values		17,23,72,261	5,67,80,970	3,37,28,549	19,54,24,522	8,82,17,685	2,08,03,445	2,39,27,293	-	7,64,61,166	58,00,000	33,00,000
								3,20,42,501	-	7,69,78,629	11,84,45,653	11,84,45,653
												8,41,54,575
Additional regulatory information												

Additional regulatory information

(1) Title deeds of Imovable Property not held in the name of the company

Relevant line item in the Balance Sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Promoter/Director/Employee	Property held since which date	Reason for not being held in the name of the company	Any dispute

NIL

(2) Revaluation of Property, Plant and Equipments

The Company has not revalued Property, Plant and Equipments during the Financial Year

(3) CWIP aging schedule

CWIP	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	-	-	-	-	-

(4) Intangible Assets under development

Intangible Assets under development aging schedule

Intangible Assets under development	Amount Intangible Assets under development for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in progress	25,00,000	33,00,000	-	-	58,00,000
-ERP Software	15,00,000	33,00,000	-	-	48,00,000
-Coding Project App	10,00,000	-	-	-	10,00,000
Projects temporarily suspended	-	-	-	-	-

Note:

(i) All assets has been owned by company.

(ii) No any assets are held for sale during financial year



S. Kumar
Renu Bhatni

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