

GARUD & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Satrupa Global Services Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Satrupa Global Services Private Limited** ("the company"), which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the Year ended, and 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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026; and
- In the case of the Statement of Profit and Loss Account, "LOSS" for the Year ended on that date.

Basis of Opinion

We conducted our Audit of the Financial Statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Information other than the Financial Statement and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. Other information 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 will 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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.

Guardian In financial matters
Accountable to commitment
Robust solutions
Uniformity In deliverables
Disciplined in all we do



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✉ info@garudassociates.in
📍 112A, First Floor, Surya
Kiran Building, KG Marg,
New Delhi - 110001

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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 of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements 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.

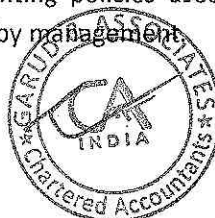
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statement

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 as an auditor's report that includes the auditor's opinion. Reasonable assurance is a high level of assurance, but it 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 Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement 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 Statement.

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.

Report on other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020, as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to this company.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company.
- c) The Balance Sheet and the Statement of Profit and Loss 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 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.



- f) With respect to adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of to such controls refer to our separate report in "ANNEXURE A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigations on its financial position in its financial statements as at 31 March 2026.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2026.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("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) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared and paid any dividend during the year.
- vi. Based on our examination which included test checks, the Company, in respect of financial year commencing on 1 April 2025, has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been 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 audit trail feature being tampered with. Furthermore, the audit trail has been preserved by the Company as per the statutory requirements for record retention.



(h) With respect to the matter to be included in the Auditor's Report in accordance under section 197(16) of the Act, the provision of this section is not applicable to Private Company.

FOR GARUD & ASSOCIATES

(Formerly Known as Raj Girikshit & Associates)

CHARTERED ACCOUNTANTS

(FRN: 022280N)

GAURAV GOYAL

PARTNER

MEMBERSHIP NO.: 518698

PLACE: DELHI

DATED: 15/07/2028

UDIN: 26518698BXMGFC6610



GARUD & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of Satrupa Global Services Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Satrupa Global Services Private Limited** ("the company"), which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the Year ended, and 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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026; and
- In the case of the Statement of Profit and Loss Account, "**LOSS**" for the Year ended on that date.

Basis of Opinion

We conducted our Audit of the Financial Statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Information other than the Financial Statement and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. Other information 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 will 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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.



Guardian In financial matters
Accountable to commitment
Robust solutions
Uniformity In deliverables
Disciplined in all we do

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Kiran Building, KG Marg,
New Delhi - 110001

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial controls with reference to these financial statements 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 controls with reference to these financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to these Financial Statements

Because of the inherent limitations of internal financial controls with reference to these financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to these financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements 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, the Company has, in all material respects, adequate internal financial controls with reference to these financial statements and such controls were operating effectively as at 31 March 2026, 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 issued by the ICAI.

FOR GARUD & ASSOCIATES

(Formerly known as Raj Girikshit & Associates)

CHARTERED ACCOUNTANTS

(FRN- 022280N)



GAURAV GOYAL
PARTNER

MEMBERSHIP NO.: 518698

PLACE: DELHI

DATE: 15/07/2026

UDIN: 26518698BXMG1FC6610



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

CIN:- U74999DL2021PTC382096

Balance Sheet as at March 31, 2026

Particulars	Note No.	As at March 31, 2026 (₹in Hundreds)	As at March 31, 2025 (₹in Hundreds)
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	2	4220.00	4220.00
(b) Reserves and Surplus	3	(511394.41)	(216527.67)
2 Share Application Money Pending For Allotment		-	-
3 Non-Current Liabilities			
(a) Long Term Borrowings	4	4555753.21	4352737.03
(b) Deferred Tax Liabilities (Net)			
4 Current Liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payable	5		
(i) Total Outstanding Dues Of Micro Enterprises And Small Enterprises		-	-
(ii) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises		63506.33	61770.02
(c) Other Current Liabilities	6	114122.37	93979.01
(d) Short-term Provisions		-	-
Total		4226207.50	4296178.40
II. ASSETS			
Non-Current Assets			
1 (a) Property, Plant And Equipment & Intangible Assets			
(i) Property, Plant And Equipment	7	4108623.00	4170146.98
(ii) Intangible Assets			
(b) Non-Current Investments			
(c) Deferred Tax Assets (Net)		9761.24	3212.70
(d) Long Term Loans and Advances		-	-
(e) Other Non- Current Assets		-	-
2 Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	8	1000.00	16253.00
(c) Cash and cash equivalents	9	40415.75	10166.07
(d) Short Term Loans and Advances	10	-	24228.32
(e) Other Current Assets	11	66407.51	72171.33
Total		4226207.50	4296178.40

**Significant Accounting Policies and
Notes to the Financial Statements**

As per our report of even date attached.

FOR GARUD & ASSOCIATES

(Formerly Known As Raj Girikshit & Associates)

CHARTERED ACCOUNTANTS

FRN - 022280N

GAURAV GOYAL
PARTNER
M NO. 518698
PLACE: DELHI

DATED: 15/07/2028

UDIN: 26518698 BXMGFC6610

1

FOR SATRUPA GLOBAL SERVICES PRIVATE LIMITED

ANKIT AGARWAL
DIRECTOR
DIN - 07756631

ASHISH MITAL
DIRECTOR
DIN - 07920384



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Statement Of Profit and Loss for the Year ended on March 31, 2026**

Particulars	Note No.	For the Year Ended March 31, 2026 (₹in Hundreds)	For the Year Ended March 31, 2025 (₹in Hundreds)
INCOME			
I Revenue from Operations	12	14500.00	187350.00
II Other Income	13	228296.46	1639.05
III Total Income (I + II)		242796.46	188989.05
IV Expenses:			
Cost of Sales	14	-	7341.51
Changes in Inventories of stock in trade		-	-
Employee Benefits Expense	15	1542.40	3094.07
Finance Costs	16	349231.78	233727.82
Depreciation and Amortization Expense	17	140602.15	4772.57
Other Expenses	18	55464.63	10216.52
Total Expenses		546840.96	259152.49
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		(304044.51)	(70163.44)
VI Exceptional Items		-	-
VII Profit before Extraordinary Items and Tax (V-VI)		(304044.51)	(70163.44)
VIII Extraordinary Item		2629.22	(1314.61)
IX Profit before tax (VII-VIII)		(301415.28)	(71478.05)
X Tax Expense			
Current Tax		-	-
Deferred Tax		(6548.54)	757.02
XI Profit for the year (IX-X)		(294866.74)	(72235.07)
Earning per equity share:			
Basic & Dilluted (In INR)	19	(698.74)	(171.17)

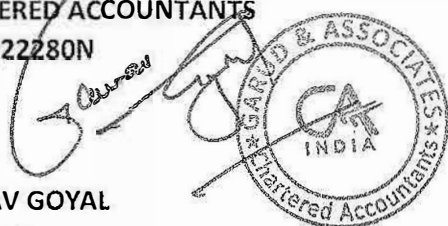
**Significant Accounting Policies and
Notes to the Financial Statements**

1

As per our report of even date attached.

FOR G A R U D & ASSOCIATES*(Formerly Known As Raj Girikshit & Associates)***CHARTERED ACCOUNTANTS**

FRN - 022280N

**GAURAV GOYAL****PARTNER****M NO. 518698****PLACE: DELHI****DATED: 15/04/2026****UDIN: 26518698 BXMG FC6610****FOR SATRUPA GLOBAL SERVICES PRIVATE LIMITED****ANKIT AGARWAL****DIRECTOR****DIN - 07756631****ASHISH MITTAL****DIRECTOR****DIN - 07920384**

SATRUPA GLOBAL SERVICES PRIVATE LIMITED

37,3rd Floor Shanti Vihar, Karkardooma Email- ankit@innovatiview.com

CIN:-U74999DL2021PTC382096

NOTE:- 1

NOTES TO THE ACCOUNTS:

1. SIGNIFICANT ACCOUNTING POLICIES:-

a) Accounting convention:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

b) Revenue Recognition:

Income and expenditure is recognized on accrual basis.

c) Inventory:

Inventory is valued at cost or net realizable value as on balance sheet date whichever is lower.

d) Property, Plant and equipment:

Fixed assets are stated at cost of acquisition less depreciation as per Schedule II of Companies Act, 2013. Acquisition cost includes Taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation, where applicable.

e) Depreciation:

Depreciation on fixed assets is provided on written down value basis at the rates prescribed in Schedule II of Companies Act, 2013.

f) All known liabilities are provided for in the accounts except liability of contingent nature which have been adequately disclosed in the accounts. These are consistent with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

g) No provision for gratuity has been made as none of the employees are eligible for payment of gratuity under the Payment of Gratuity Act, 1972.

h) Deferred Tax:

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods.



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

37,3rd Floor Shanti Vihar, Karkardooma Email- ankit@innovatiview.com

CIN:-U74999DL2021PTC382096

Deferred tax assets and liabilities are measured using tax rules and tax laws that have been Enacted or substantively enacted by the balance sheet date. Deferred tax assets viz. unabsorbed depreciation and carry forward losses are recognized if virtual certainly that sufficient future taxable income will be available against which such deferred tax assets may be realized.

i) **Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

For G A R U D & ASSOCIATES
(Formerly Known as Raj Girikshit & Associates)

CHARTERED ACCOUNTANTS
(FRN-022280N)

GAURAV GOYAL
PARTNER

M. No. 518698

PLACE: Delhi

DATED: 15/07/2028

UDIN: 26578698 BXMGFC66LD



FOR M/s SATRUPA GLOBAL SERVICES PRIVATE LIMITED

ANKIT AGGARWAL
DIRECTOR
DIN: 07756631

ASHISH MITTAL
DIRECTOR
DIN: 07920384



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of the Balance Sheet as at March 31,2026**

Note No.	Particulars	As at March 31,2026 (₹in Hundreds)	As at March 31,2025 (₹in Hundreds)
2	SHARE CAPITAL		
	Authorised		
	50,000 Equity Shares of ₹ 10/- each	5000.00	5000.00
	Issued		
	42,200 Equity Shares of ₹ 10/- each	4220.00	4220.00
	Subscribed and Paid-up		
	42,200 Equity Shares of ₹ 10/- each	4220.00	4220.00
	Total	4220.00	4220.00

a) The reconciliation of number of shares outstanding is setout below:

	As at March 31,2026	As at March 31,2025
Number of Equity Shares at the beginning	42,200	42,200
Add: Number of Shares Issued	-	-
Less: Number of Shares Cancelled/Redeemed	-	-
Number of Equity Shares at the end	42,200	42,200

b) Details of Shareholders holding more than 5 percent Shares :

Name of Equity Shareholders	% Held	As at March 31,2026 No. of Shares	As at March 31,2025 No. of Shares
Equity :			
Ankit Agarwal	99%	41,600	41,600



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

CIN:- U74999DL2021PTC382096

Notes forming part of the Balance Sheet as at March 31, 2026

2A SHARES HELD BY PROMOTORS

Current Reporting Period :-

Sr No.	Promoter's Name	No. of shares	% of Total shares	% Change during the year
1	Ankit Agarwal	41,600	99%	-
2	Abhishek Agarwal	600	1%	-

Previous Reporting Period :-

Sr No.	Promoter's Name	No. of shares	% of Total shares	% Change during the year
1	Ankit Agarwal	41,600	99%	-
2	Abhishek Agarwal	600	1%	-

FOR SATRUPA GLOBAL SERVICES PRIVATE LIMITED




ANKIT AGARWAL
DIRECTOR
DIN - 07756631


ASHISH MITTAL
DIRECTOR
DIN - 07920384

SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of the Balance Sheet as at March 31,2026**

Note No.	Particulars	As at March 31, 2026 (₹in Hundreds)	As at March 31, 2025 (₹in Hundreds)
3	RESERVES & SURPLUS		
	Surplus/(Deficit)		-
	Balance at the beginning of the year	(216527.67)	(144292.60)
	Add: Transferred from Statement of Profit and Loss	(294866.74)	(72235.07)
	Balance at the end of the year	(511394.41)	(216527.67)
4	LONG-TERM BORROWING		
	<u>Secured</u>		
	From Banks	1200000.00	-
	(Term Loan from HDFC Bank Ltd)		
	<u>Unsecured</u>		
	From Related Party	3272813.21	3076011.20
	From Others	82940.00	1276725.83
	Balance at the end of the year	4555753.21	4352737.03
6	OTHER CURRENT LIABILITIES		
	Audit Fees Payable	300.00	250.00
	Salary Payable	10084.00	9204.00
	Security Refundable	63550.00	64550.00
	Advance Received From Customers	100.00	29.03
	TDS Payable	30196.37	11731.80
	Expenses Payable	9892.00	8214.18
	Balance at the end of the year	114122.37	93979.01



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Calculation of Deferred Tax As on 31st March, 2026**

PARTICULARS	As at March 31,2026	As at March 31,2025
Opening Bal. Of Timing Difference		
WDV as Per Companies Act	4108623.00	4170146.98
WDV as Per Income Tax Act	4146166.22	4182503.51
Closing Balance Of Timing Diferrence	37543.22	12356.53
Deferred Tax Asset/(Liability) On Account Of Depreciation	9761.24	3212.70
Deferred Tax Asset/(Liability)	9761.24	3212.70
Opening Balance Of Dta/(Dtl)	3212.70	3969.72
PROVIDED/WRITTEN BACK DURING THE YEAR	6548.54	-757.02



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

CIN:- U74999DL2021PTC382096

Notes forming part of the Balance Sheet as at March 31,2026

TRADE PAYABLES

Note No. - 5

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	3544.73	-	-	59961.60	63506.33
Disputed dues-MSME	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-
Total	3544.73	-	-	59961.60	63506.33

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	1614.42	-	60155.60	-	61770.02
Disputed dues-MSME	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-
Total	1614.42	-	60155.60	-	61770.02



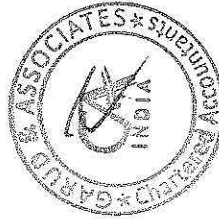
SATRUPA GLOBAL SERVICES PRIVATE LIMITED

CIN:- U74999DL2021PTC382096

DETAIL OF PROPERTY, PLANT & EQUIPMENT & INTANGIBLE ASSETS AS PER COMPANIES ACT, 2013 FOR THE YEAR 31st March, 2026

Note No.- 7
(₹ in Hundreds)

PARTICULARS	Gross Block as on 01.04.2025	Additions	Deduction	Gross Block as on 31.03.2026	Accumulated Depreciation as on 01.04.2025	Depreciation for Current Period	Adjustments	Accumulated Depreciation as on 31.03.2026	Net Block as on 31.03.2026	Net Block as on 31.03.2025
Computers and data processing units	76805.00		-	76805.00	75593.97	-	2629.22	72964.75	3840.25	1211.03
Office Equipment	1736.52	1008.47	-	2744.99	717.52	820.11	-	1537.63	1207.36	1019.01
Plant and Machinery	-	11355.93	-	11355.93	-	856.13	-	856.13	10499.80	-
Building	998688.60	64084.55	-	1062773.15	-	138925.91	-	138925.91	923847.24	998688.60
Land	3169228.35	-	-	3169228.35	-	-	-	-	3169228.35	3169228.35
TOTAL	4246458.47	76448.96	-	4322907.42	76311.49	140602.15	2629.22	214284.42	4108623.00	4170146.98
Previous Year	2970441.40	1276017.07	-	4246458.47	70224.31	4772.57	-1314.61	76311.49	4170146.98	2900217.09



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

CIN:- U74999DL2021PTC382096

Notes forming part of the Balance Sheet as at March 31,2026

TRADE RECEIVABLES

Note : 8

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	1000.00	-	-	-	-	1000.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	1000.00	-	-	-	-	1000.00

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	15660.00	-	-	-	593.00	16253.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	15660.00	-	-	-	593.00	16253.00



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of the Balance Sheet as at March 31,2026**

Note No.	Particulars	As at March 31,2026 (₹in Hundreds)	As at March 31,2025 (₹in Hundreds)
9	CASH AND BANK BALANCES		
	Cash and Cash Equivalents		
	Cash on Hand	228.99	590.48
	Balances With Banks :-		
	- In Current Accounts	40186.76	9575.59
	- In Deposit Accounts with less than 3 months maturity	-	-
	Balance at the end of the year	40415.75	10166.07
10	SHORT TERM LOANS AND ADVANCES		
	Manraha Solutions Private Limited	-	24228.32
	Balance at the end of the year	-	24228.32
11	OTHER CURRENT ASSETS		
	Prepaid Expenses	120.89	81.45
	EMD Security/Performance Security	17834.49	16259.49
	TDS Receivable	23067.43	17764.95
	Advance Paid To Suppliers	6587.14	15235.78
	GST Recoverable	18244.64	22829.66
	Other Current Asset	552.92	-
	Balance at the end of the year	66407.51	72171.33



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of Profit and Loss Account for the year ended on March 31, 2026**

Note No.	Particulars	For the Year Ended March 31, 2026 (₹ in Hundreds)	For the Year Ended March 31, 2025 (₹ in Hundreds)
12	REVENUE FROM OPERATIONS		
	Sale of Goods	-	-
	Sale of Service	14500.00	187350.00
	Total	14500.00	187350.00
13	OTHER INCOME		
	Rental Income	224026.40	-
	Interest on Fixed Deposits	872.60	-
	Interest on Income Tax Refund	977.02	829.81
	Other Interest	2420.44	809.24
	Total	228296.46	1639.05
14	COST OF SALES		
	CCTV Installation Expense	-	4128.00
	Leasing Expenses	-	3213.51
	Total	-	7341.51
15	EMPLOYEE BENEFIT EXPENSES		
	Salary to Staff	1440.00	2904.00
	Staff welfare	102.40	190.07
	Total	1542.40	3094.07
16	FINANCE COST		
	Loan Processing Fees	1856.40	-
	Interest on Loan	347375.38	233727.82
	Total	349231.78	233727.82
17	DEPRECIATION & AMORTIZATION		
	Depreciation During the year	140602.15	4772.57
	Total	140602.15	4772.57



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of Profit and Loss Account for the year ended on March 31, 2026**

Note No.	Particulars	For the Year Ended March 31, 2026 (₹in Hundreds)	For the Year Ended March 31, 2025 (₹in Hundreds)
18	OTHER EXPENSES		
	Audit Fees	250.00	250.00
	Business Promotion Expenses	22.65	60.03
	Bank Charges	58.17	0.06
	Conveyance Expense	154.41	-
	Freight & Cartage	-	96.95
	Internet Expenses	-	253.79
	Electricity/Water Expenses	-	492.81
	Event Expenses	27264.86	-
	Late Fees on TDS/ GST	15.50	168.00
	Interest on TDS	128.81	200.23
	Legal & Professional Charges	3261.20	4197.77
	Printing & Stationery	10968.69	-
	Short & Excess	0.05	(0.06)
	Insurance Expenses	250.84	218.83
	Commission and Brokerage	9000.00	-
	Bad Debts	593.00	-
	Miscellaneous Expenses	-	36.51
	Property Tax	-	379.87
	Repair & Maintenance Expenses	3496.45	3861.73
	Total	55464.63	10216.52



SATRUPA GLOBAL SERVICES PRIVATE LIMITED**CIN:- U74999DL2021PTC382096****Notes forming part of Profit and Loss Account for the year ended on March 31, 2026**

Note No.	Particulars	For the Year Ended March 31, 2026 (₹ in Hundreds)	For the Year Ended March 31, 2025 (₹ in Hundreds)
19	EARNING PER SHARE		
	Basic Earning available for Equity Shareholders	(294866.74)	(72235.07)
	<u>No. of Outstanding Equity Shares:</u>		
	42,200 Equity Shares for 365 days	42,200	42,200
	Equivalent no. of equity shares o/s for whole year	42,200	42,200
	Basic Earning Per Share (in Rs.)	<u>(698.74)</u>	<u>(171.17)</u>
	Dilluted Earning available for Equity Shareholders	(294866.74)	(72235.07)
	No. of equity shares outstanding	42,200	42,200
	Dilluted Earning Per Share (in Rs.)	<u>(698.74)</u>	<u>(171.17)</u>



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

37,3rd Floor Shanti Vihar, Karkardooma Email- ankit@innovatiview.com

CIN:-U74999DL2021PTC382096

NOTES TO ACCOUNTS:

20. Current Assets, Loans & Advances

In the opinion of Board of directors the current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the at which they are stated in the balance sheet and provisions for all known liabilities have been made as at the year end.

21. Related Party Disclosure (AS-18):-

In Accordance with the AS-18 on related party disclosures, where control exists and where key management personnel are able to exercise significant influence are disclosed in Related party Disclosures.

The Related Party Transaction during the Year are as Follows.

Name	Nature Of Relationship	Nature of Transaction	Amount of Transaction (In 00)	Outstanding Balance (In 00)
Ankit Agarwal	Director	Loan Taken	5,34,600.00/-	1,20,000.00/-
		Loan Repaid	17,49,460.37/-	
AVA International Private Limited	Company in which Director have Interest	Loan Taken	6,50,000.00/-	16,52,150.14/-
		Interest Expense	1,51,325.31/-	
		Loan Repaid	4,01,295.08/-	
Ashish Mittal	Director	Loan Taken	65,000.00/-	Nil
		Loan Repaid	4,78,231.79/-	
Vishal Mittal	Director's Brother	Loan Repaid	9,076.19/-	Nil
Abhishek Agarwal	Director's Brother	Loan Taken	5,43,000.00/-	4,83,404.51/-
		Interest	11,038.34/-	
		Loan Repaid	69,530.00/-	
AVA India Private Limited	Company in which Director have Interest	Loan Taken	11,75,000.00/-	10,17,258.56/-
		Loan Repaid	2,96,334.51/-	
		Interest Expense	96,669.63/-	



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

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CIN:-U74999DL2021PTC382096

22. Provisions, Contingent Liabilities & Contingent Assets:

In Accordance with the AS-29, Provisions are Liability which can be measured only by using a substantial degree of estimation.

Provisions are recognized when the company has a present obligation as a result of past event and it is possible that an outflow of resources will be required to settle the obligation, In respect of which reliable estimate can be made.

Contingent Liabilities are not recognized but are disclosed in the notes.

Contingent assets are neither recognized nor disclosed in the financial statements. Company doesn't have any contingent liability at the end of current year.

23. Preliminary Expenses:-

Preliminary expenses are w/off in the books as and when incurred.

24. Contingent Liabilities: - Nil

25. Expenditure in foreign Currency :- Nil

26. Particulars of Sales or Services provided

The company has earned its gross income majorly from the following services.

Particulars	Current Year (In 00)	Previous Year (In 00)
Sale of Goods	NIL	NIL
Sale of Services	14,500.00/-	1,87,350.00/-

27. Deferred Tax assets /(liabilities):

In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has recognized the cumulative Deferred tax Asset of Rs. 10,78,663/- as on 31/03/2026 and Deferred tax of Rs. 7,57,394/- has been charged to the Profit & Loss Account for the year.

	Charge/(credit) during the Year (in 00)	Net deferred tax Assets/(Liabilities) as on 31.3.2026 (in 00)
Tax effect on differences of Depreciation on F. Assets For Accounting purpose and Income tax purpose (Rs.)	7,573.93/-	10,786.63/-



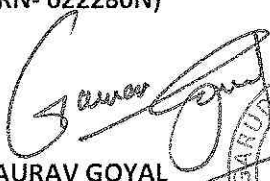
SATRUPA GLOBAL SERVICES PRIVATE LIMITED

37,3rd Floor Shanti Vihar, Karkardooma Email- ankit@innovatiview.com

CIN:-U74999DL2021PTC382096

28. The balances of Sundry Debtors and Sundry Creditors are subject to confirmations.
29. Previous year figures are regrouped and rearranged as required.

For G A R U D & ASSOCIATES
(Formerly Known as Raj Girikshit &
Associates)
CHARTERED ACCOUNTANTS
(FRN- 022280N)


GAURAV GOYAL
PARTNER
M. No. 518698
PLACE: Delhi
DATED:
UDIN:



By Order of the Board
FOR M/s SATRUPA GLOBAL SERVICES PRIVATE
LIMITED


ANKIT AGGARWAL
DIRECTOR
DIN: 07756631


ASHISH MITTAL
DIRECTOR
DIN: 07920384



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2026

REPORTING REQUIREMENTS AS PER SCHEDULE-III

I Title deeds of immovable Property not held in name of the Company

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter' director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
NA	NA	NA	NA	NA	NA	NA

- Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

No

- where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

IV Capital Work In Progress (CWIP)

Company does not have any Capital-work-in progress.

V Intangible assets under development:

Company does not have any Intangible assets under development.

VI Details of Benami Property held

No such kind of Property held by company

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

No, Company has not taken any loan or Borrowing from any Bank, Financial Institution on the basis of current



SATRUPA GLOBAL SERVICES PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2026

REPORTING REQUIREMENTS AS PER SCHEDULE-III

VIII Wilful Defaulter

Company has not defaulted in repayment of any outstandings to any institution or body corporate

IX Relationship with Struck off Companies

Company has no any struck off companies.

x Registration of charges or satisfaction with Registrar of Companies

There is no charge in respect of any Assets of the company

XI Compliance with number of layers of companies

Company is not being a subsidiary or holding company of any other company.

XI Ratios

Ratios	Current Year	Previous Year	Change In Ratio
Current Ratio	0.61	0.79	-23.02%
Return on Equity Ratio	6987%	1711.73%	308.20%
Return on Capital employed	7.44%	1.73%	331.26%
Return on investment	-59.43%	-33.67%	76.52%
Net Profit Ratio	-2033.56%	-38.56%	5174.28%
Gross Profit Ratio	100.00%	96.08%	4.08%
Debtor Turnover Ratio	168.09%	2224.27%	-92.44%
Creditor Turnover Ratio	0.00%	11.48%	-100.00%

XII Compliance with approved Scheme(s) of Arrangements

Company has not applied for any scheme of Arrangements during the year u/s 230-237 of the Companies Act, 2013

