



## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF  
KNOWHOW TECHNOLOGIES PRIVATE LIMITED  
209, FIRST FLOOR, STP BUILDING MPSEDC, ELECTRONICS COMPLEX,  
PARDESHIPURA INDORE (M.P.)-452010  
(CIN: U72900MP2021PTC054655)**

### Report on the Audit of the Financial Statements

#### Auditor's Opinion

We have audited the accompanying financial statements of **KNOWHOW TECHNOLOGIES PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date, notes to the financial statement and a summary of the 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 in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2014 and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2025**, the profit and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no such key Audit Matters to be reported.

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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 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.

The Board of Directors are 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 the 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
- 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.

- 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 Act, 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 purpose 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 the Statement of Cash Flows and the 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 and rules made there under, as applicable;
  - e) On the basis of written representations received from management 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".
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact on its financial position.
    - ii. The company did not have any long term contracts including derivative contracts for which there were any foreseeable losses.
    - iii. there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
    - iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities,

including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or
  - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- b. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:
- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
  - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- c. Based on such audit procedures as 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 (iv)(a) and (iv)(b) contain any material mis-statement.
- v. No Dividend is declared or paid by the company during the year.
- vi. The company has used such 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 transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Date : 08/09/2025  
Place : INDORE

**FOR GAURAV N. JAIN & CO.**  
**(Chartered Accountants)**  
**Reg No. :0011903C**

**CA GAURAV JAIN**  
**Proprietor**  
**M.No. : 402581**  
**UDIN : 25402581BMLMZB4170**

## BOARD REPORT

To  
The Members,

Your Directors have pleasure in presenting their 4<sup>th</sup> Annual Report of the Company together with the Audited Financial Statements of the Company for the year ended on 31<sup>st</sup> March, 2025.

### FINANCIAL RESULTS:

Particulars	(Amount in hundreds)	
	For the year ended on 31/03/2025	For the year ended on 31/03/2024
Gross Income	101528.66	99328.05
Expenditure	74681.91	75735.63
Profit/(Loss) before Tax	26846.75	23592.41
Less:- Provision for Tax: Current Tax	4128.28	3133.89
Deferred Tax	2627.66	2802.95
Profit/(Loss) after Tax	20090.81	17655.57
Earnings Per Share:- Basic	200.91	176.56
Diluted	200.91	176.56

### REVIEW OF OPERATIONS:

The total income during Financial Year 2024-2025 is 1,01,52,866/- The Profit for the year is INR 20,09,081/- (Rupees Twenty lakh nine thousand eighty-one Only) as compared to the Profit of INR 17,65,557 /- (Rupees Seventeen lakh sixty-five thousand five hundred fifty-seven Only) in previous year 2023-2024.

### RESERVES:-

The Board of Directors propose to carry reserves for the financial year 2024-25.

### DIVIDEND:

Your directors do not recommend any dividend on equity shares for the year ended on 31<sup>st</sup> March, 2025.

### BUSINESS:

During the year under, there is no change in the business activities of the Company.

### MATERIAL CHANGES AND COMMITMENT OCCURRED AFTER THE END OF FINANCIAL YEAR AND UPTO THE DATE OF REPORT:

There were no material changes during the said reporting period which affecting the financial position of the Company occurred.

For – Knowhow Technologies Pvt. Ltd.

For – Knowhow Technologies Pvt. Ltd.



Director



Director

Page 1 of 6

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:**

During the year under there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**DEPOSITS:**

The Company has neither accepted nor renewed any deposits during the year to which the provisions of the Companies (Acceptance of Deposits) Rules 2014 applies.

**LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:**

Pursuant to provisions of section 186 of the Companies Act, 2013, during the year, no loan or guarantee given by the Company and no investments are made in the securities of any company.

**SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:**

The Company does not have any Subsidiary Company or Joint Venture Company or Associate Company.

**SHARE CAPITAL:**

During the year, there are no change in the Authorized share capital and paid-up share capital of the Company.

The Authorised Share capital of the company is INR 1,00,000/- (Rupees One Lakhs Only) divided into 10,000 Equity Shares of INR 10/- (Rupees Ten) each.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company INR 1,00,000/- (Rupees One Lakhs Only) divided into 10,000 Equity Shares of INR 10/- (Rupees Ten) each.

**TRANSFER TO ANY AMOUNT IN INVESTOR EDUCATION & PROTECTION FUND:**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no amount required to be transferred to Investor Education & Protection Fund.

**DIRECTORS:**

During the year there is no change in the Composition of the Board of Directors of the Company, following are the directors of the Company

S. No	Name of Director	DIN	Designation	Date of Appointment
1.	Mr. SANDESH TALLERA	03221936	Director	27/01/2021
2.	Mrs. POOJA TALLERA	03145430	Director	27/01/2021

For – Knowhow Technologies Pvt. Ltd.

For – Knowhow Technologies Pvt. Ltd.



Director



Director

**COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

**BOARD MEETINGS:**

During the year 04 (Four) Board Meetings were convened and held on following dates:

1. May 19, 2024	2. September 04, 2024	3. January 11, 2024
4. March 24, 2025		

S. No	Name of the Directors	Meetings during the financial Year 2024-25	
		Entitled to Attend	Attended
1.	Mr. SANDESH TALLERA	4	4
2.	Mrs. POOJA TALLERA	4	4

**DIRECTOR'S RESPONSIBILITY STATEMENT:**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement;

1. That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 and loss of the company for the year under review;
3. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013.
4. That the Directors have taken necessary steps for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
5. That the Directors have prepared the annual accounts on a going concern basis.
6. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**DECLARATION OF INDEPENDENT DIRECTORS:**

The provisions of section 149 pertaining to the appointment of independent Directors do not apply to our company.

For – Knowhow Technologies Pvt. Ltd.

For – Knowhow Technologies Pvt. Ltd.

*Pooja Tallera*

Director

*[Signature]*

Director

Page 3 of 6

**PARTICULARS OF EMPLOYEE:**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:**

The provision of section 177 of Companies Act, 2013 read with Rule 6 and 7 of the companies (Meeting of the Board and its powers) Rules, 2013 is not applicable to the company.

**REMUNERATION POLICIES:**

The company being private limited company was not required to constitute a nomination and remuneration committee under section 178 (1) of the companies act 2013 and rules 6 of the companies (Meetings of the Board and its power) Rules, 2014 and stakeholders relationship committee under section 178 (5) of the companies act, 2013.

**AUDITORS:**

M/s Gaurav N. Jain and Co., Chartered Accountants (Firm Registration No. 011903C) Indore, were appointed as Statutory Auditors of the Company to hold office from Annual General Meeting held in year 2025 till the conclusion of the Annual General Meeting of the Company to be held in the year 2030 to examine and audit the accounts of company.

**EXPLANATION/COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS:**

There was no qualification, adverse remarks or reservations made by the Auditors in their report.

**MAINTENANCE OF COST RECORDS**

During the year under review the Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

**DETAILS OF FRAUD REPORTED BY AUDITOR:-**

The Statutory Auditor has not reported any instance of fraud under Section 143(12) of the Companies Act, 2013 during the course of the audit for the financial year 2024-25.

**AUDIT REPORT:-**

The Auditor's Report and notes given therein by the auditors have been explained in the relevant notes to the financial statements for the period ended on 31<sup>st</sup> March, 2025 which are self-explanatory and need not require any further comments by the Board.

The Company was not required to appoint and obtain the Secretarial Audit Report for the year 2025-26.

For – Knowhow Technologies Pvt. Ltd.

For – Knowhow Technologies Pvt. Ltd.



Director



Director

**ADEQUATE INTERNAL FINANCIAL CONTROL:**

There is adequate internal financial control system in the company.

**CORPORATE SOCIAL RESPONSIBILITY (CSR):-**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

**STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION OF PROHIBITION AND REDRESSAL) ACT, 2013:-**

The Company has adopted a policy on prevention, prohibition, and redressal of sexual harassment at the workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been duly constituted to inquire into complaints of sexual harassment. During the financial year 2024-25, no complaints of sexual harassment were received. Accordingly, no complaints were disposed of during the year, and there are no cases pending for more than ninety days.

**DISCLOSURE UNDER MATERNITY BENEFIT ACT 1961**

The Company has complied with the provisions of the Maternity Benefit Act, 1961, as amended from time to time. Necessary facilities and benefits, including maternity leave and nursing breaks, have been provided to eligible women employees in accordance with the statutory requirements. The Company remains committed to promoting a safe, inclusive, and supportive work environment for all women employees.

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EARNINGS AND OUTGO:-**

**Conservation Of Energy:**

The steps taken or impact on conservation of energy- The Company is putting continues efforts to reduce the consumption of energy and maximum possible saving of energy.

The steps taken by the company for utilizing alternate sources of energy- The Company has used alternate source of energy, whenever and to the extent possible.

The capital investment on energy conservation equipments- NIL

For – Knowhow Technologies Pvt. Ltd.



Director

For – Knowhow Technologies Pvt. Ltd.



Director

**Technology Absorption:-**

The effort made towards technology absorption- No specific activities have been done by the Company.

The benefits derived like product improvement, cost reduction, product development or import substitution- No specific activity has been done by the Company.

In case of imported technology (Imported during the last three years reckoned from the beginning of the financial year: - NA

The expenditure incurred on Research & Development: - NIL

**RELATED PARTIES TRANSACTIONS:-**

There was no material transactions with related parties during the financial year Company has not entered into any transaction, contracts or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act 2013.

**DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTION:-NIL**

**DETAILS OF APPLICATION MADE FOR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:-**

During the year, there was no application made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

**ANNUAL RETURN**

As per the provisions of Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014 as amended from time to time, the Annual Return of the Company shall be placed on the website of the Company, if any.

As the company does not website, so Directors of the Company recommended to place annual return at registered office of the company.

**ACKNOWLEDGMENTS:-**

The Board takes this opportunity in expressing their gratitude to the bankers to the Company. The Board also acknowledges the continuous support received from its shareholders, stakeholders and employees of the Company.

On behalf of the Board of Directors

For, KNOWHOW TECHNOLOGIES PRIVATE LIMITED

Date: September 08, 2025

Place: Indore

For – Knowhow Technologies Pvt. Ltd.

For – Knowhow Technologies Pvt. Ltd.



Director



Director

Page 6 of 6

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
**209, First Floor, STP Building MPSEDC**  
**Electronics Complex, Pardeshipura, Indore M.P.**  
**Balance Sheet as at 31st March, 2025**

(Amount in hundreds)

Particulars	Note No	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	1000	1000
(b) Reserves and Surplus	2	260525	240442
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	231890	239827
(b) Deferred tax liabilities (Net)		12413	9785
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables	4	-	-
(A) Total Outstanding & Dues of MSME and		-	-
(B) Total Outstanding & Dues of creditors other than MSME		-	4,950.00
(c) Other current liabilities (Security Deposit)		-	14400
(d) Short-term provisions	5	8918	9111
<b>Total</b>		<b>514746</b>	<b>519515</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	6	299474	318166
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments (Mutual Fund & TradeCred)		43744	43013
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	7	16200	5504
(d) Cash and cash equivalents	8	14314	53572
(e) Short-term loans and advances		-	-
(f) Other current assets	9	141014	99260
<b>Total</b>		<b>514746</b>	<b>519515</b>

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS** 12  
**(The schedules referred to herein form an integral part of Balance Sheet)**

**AS PER OUR REPORT OF EVEN DATE ATTACHED**  
**For GAURAV N. JAIN & CO.,**  
**Chartered Accountants**  
**FRN: 011903C**

**FOR AND ON BEHALF OF THE BOARD**

For - Knowhow Technologies Pvt. Ltd.

For - Knowhow Technologies Pvt. Ltd.

Director

Director

**CA GAURAV JAIN**  
**PROPRIETOR**  
**MRN: 402581**

**SANDESH TALLERA**  
**DIRECTOR**  
**DIN-03221936**

**POOJA TALLERA**  
**DIRECTOR**  
**DIN-03145430**

**PLACE: INDORE**  
**DATE: 08/09/2025**  
**UDIN: 25402581BMLMZB4170**

**PLACE: INDORE**  
**DATE: 08/09/2025**

**PLACE: INDORE**  
**DATE: 08/09/2025**

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
**209, First Floor, STP Building MPSEDC**  
**Electronics Complex, Pardeshipura, Indore M.P.**  
**Profit and Loss statement for the year ended 31st March, 2025**

(Amount in hundreds)

Particulars	Note No	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
I. Revenue from operations		94635	92986
II. Other Income		6894	6342
<b>III. Total Revenue (I + II)</b>	10	<b>101529</b>	<b>99328</b>
<u>IV. Expenses:</u>			
Cost of materials consumed		-	-
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
Employee benefit expense		11860	20379
Financial costs		20193	22343
Depreciation and amortization expense		18692	21740
Other Expenses	11	23937	11273
<b>Total Expenses</b>		<b>74682</b>	<b>75736</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	26847	23592
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		26847	23592
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		26847	23592
X. Tax expense:			
(1) Current tax		4128	3134
(2) Deferred tax		2628	2803
XI. Profit/(Loss) from the period from continuing operations	(VII-VIII)	20091	17656
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		<b>20091</b>	<b>17656</b>
XVI. Earning per equity share:			
(1) Basic		2.01	1.77
(2) Diluted		2.01	1.77

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

**12**

(The schedules referred to herein form an integral part of Profit & Loss Account)

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For GAURAV N. JAIN & CO.,  
Chartered Accountants  
FRN: 011903C

**FOR AND ON BEHALF OF THE BOARD**

For - Knowhow Technologies Pvt. Ltd.

For - Knowhow Technologies Pvt. Ltd.

Director

Director

CA GAURAV JAIN  
PROPRIETOR  
MRN: 402581

SANDESH TALLERA  
DIRECTOR  
DIN-03221936

POOJA TALLERA  
DIRECTOR  
DIN-03145430

PLACE: INDORE  
DATE: 08/09/2025  
UDIN: 25402581BMLMZB4170

PLACE: INDORE  
DATE: 08/09/2025

PLACE: INDORE  
DATE: 08/09/2025

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Amount in hundreds)

PARTICULARS	As At 31.03.2025	As At 31.03.2024
<b>SCHEDULE-01</b>		
<b>SHARE CAPITAL</b>		
<b>AUTHORISED CAPITAL:</b>		
10000 equity shares of Rs. 10/- each	1000	1000
<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL:</b>		
10000 equity shares of Rs. 10/- each (Prev. year 10000 equity shares of Rs. 10/- each)	1000	1000
<b>Total</b>	<b>1000</b>	<b>1000</b>

**Promoters' Shareholding**

S.No. Promoter's Name	No. of Shares	% of Total Shares	% Change
1. Mr. Sandesh Tallera	51	51%	0%
2. Mrs. Pooja Tallera	49	49%	0%
<b>TOTAL</b>	<b>100</b>	<b>100%</b>	<b>0</b>

**SCHEDULE-02**

**RESERVE & SURPLUS**

Particular	As At 31.03.2025	As At 31.03.2024
BALANCE AS PER LAST YEAR	240442	223409
ADD: SURPLUS DURING THE YEAR	20091	17656
LESS: Int. on Late Payment of Taxes	7	623
<b>Total</b>	<b>260525</b>	<b>240442</b>

**SCHEDULE-03**

**LONG TERM BORROWINGS**

Particular	As At 31.03.2025	As At 31.03.2024
Mr. Sandesh Tallera	9211	13466
Mrs. Pooja Tallera	5084	505
HDFC Bank Car Loan	5325	7713
ICICI Bank Term Loan	212269	218143
<b>Total</b>	<b>231890</b>	<b>239827</b>

**SCHEDULE-04**

**TRADE PAYABLES**

S.No. & Particulars	Outstanding for following periods from due date of Payment			
	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year
(i) MSME	-	-	-	-
(ii) Others	-	-	-	-
(iii) Disputed due - MSME	-	-	-	-
(iv) Disputed due - Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

For – Knowhow Technologies Pvt. Ltd.

  
Director

For – Knowhow Technologies Pvt. Ltd.

  
Director

**SCHEDULE-05**  
**SHORT TERM PROVISIONS**

(Amount in hundreds)

Particulars	As At 31.03.2025	As At 31.03.2024
<b>Provisions</b>		
GST Payable	1053	2941
Audit Fees Payable	200	200
Legal & Professional Exp.	50	50
Salary Payable	7150.58	5714.61
TDS Payable	173.35	150.35
Rajendra Solanki	55	55
MPSEDC	237	-
<b>Total</b>	<b>8918</b>	<b>9111</b>

**SCHEDULE-06**

**Fixed Assets**

Particular	As At 31.03.2025	As At 31.03.2024
Gross Block	361959	361959
Less: Depreciation	62485	43794
Net Block	<b>299474</b>	<b>318166</b>

**SCHEDULE-07**

**TRADE RECEIVABLES**

S.No. & Particulars	Outstanding for following periods from due date of Payment			
	Less than 6 months	6 months to 1 Year	1-2 Year	2-3 Year
(I) Undisputed Trade Receivables Considered Good	16200	-	-	-
(II) Undisputed Trade Receivables Considered Doubtful	-	-	-	-
(III) Disputed Trade Receivables Considered Good	-	-	-	-
(IX) Disputed Trade Receivables Considered Doubtful	-	-	-	-
<b>Total</b>	<b>16200</b>	-	-	-

**SCHEDULE-08**

**CASH & CASH EQUIVALENTS**

Particulars	As At 31.03.2025	As At 31.03.2024
Cash in hand including stamp	28	84
Bank balance in Current Account		
Yes Bank Ltd.	1039	5074
ICICI Bank Ltd.	13247	48414
<b>Total</b>	<b>14314</b>	<b>53572</b>

**SCHEDULE-09**

**OTHER CURRENT ASSETS**

Particulars	As At 31.03.2025	As At 31.03.2024
<b>LOANS &amp; ADVANCES &amp; DEPOSITS</b>		
Preliminary Expenses 10232		
Less: 1/5 Expenses Written off 5116	51	102
Fix Deposits From Bank	90077	91473
Security Deposits From MPSEDC	1004	1004
Accured Interest on FDRs	3811	70
TDS Refundable (FY 2023-24)	-	6287.62
TDS Refundable (FY 2024-25)	5849	-
Advance Vehicle Insurance Premium	222	324
Advance For Land (Chintaman Janasiya)	35000	-
Loan to Employees	5000	-
<b>Total</b>	<b>141014</b>	<b>99260</b>

For – Knowhow Technologies Pvt. Ltd.

Director

For – Knowhow Technologies Pvt. Ltd.

Director

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS A/c**

**SCHEDULE-10**

**Revenue From Operations**

(Amount in hundreds)

PARTICULARS	As At 31.03.2025	As At 31.03.2024
Software Seviles	68635	56586
Rent Received	26000	26400
Commission Received	-	10000
Interest Received From Bank	4955	6186
Interest Received From IT Refund	251	-
Interest Received From Others	1486	-
Interest on Securities (Tredcred)	201	44
Misc. Income	0	113
<b>Total</b>	<b>101529</b>	<b>99328</b>

**SCHEDULE-11**

**Other Expenses**

PARTICULARS	As At 31.03.2025	As At 31.03.2024
Audit Fees	200	200
Accounting Charges	-	360
Bank Charges	-	15
Business Promotion	-	11
Building Repairing & Maintenance	1263	-
Electricity Exp.	343	366
Freight Expenses	805	-
Legal & Professional Fees	528	231
Loss on Tredcred	-	2
Office Expenses	459	201
Office Rent	4014	4014
Property Tax	1489	-
Roundoff	(0.00)	0.02
Staff Welfare & Refreshment	5	127
Technical Fees	14300	5000
Telephone & Mobile Expenses	36	5
Tours & Travelling Expenses	51	133
Vehicle Insurance	324	170
Vehicle Repairing & Maintenance	67	413
Preliminary Expenses (Written off)	51	26
<b>Total</b>	<b>23937</b>	<b>11273</b>

For - Knowhow Technologies Pvt. Ltd.

  
Director

For - Knowhow Technologies Pvt. Ltd.

  
Director

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
Depreciation As Per Companies Act

**Annexure - "A"**  
**FIXED ASSETS**

(Amount in hundreds)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	OPENING ON	ADDITIONS	DELIN	TOTAL AS ON	OPENING	DURING THE	DEP. WRITTEN	Adj As per	TOTAL		
	01.04.2024	IN YEAR	THE YEAR	31.03.2025	01.04.2024	YEAR	BACK	Sch II	31.03.2025	31.03.2025	31.03.2024
Computer	4434	-	-	4434	3007		901	-	3906	526	3427
Office Building	340673	-	-	340673	32374	15014	-	-	47388	293265	308299
Motor Car	15695	-	-	15695	8273	2318	-	-	10591	5305	7423
Office Equipment	1157	-	-	1157	940	438.19	-	-	508	358	877
<b>Total</b>	<b>361999</b>	<b>-</b>	<b>-</b>	<b>361999</b>	<b>43794</b>	<b>18692</b>	<b>-</b>	<b>-</b>	<b>62488</b>	<b>299474</b>	<b>318166</b>
Previous Year	360802	1157	-	361959	22054	21740	-	-	43794	318166	338749

For - Knowhow Technologies Pvt. Ltd.

  
Director

For - Knowhow Technologies Pvt. Ltd.

  
Director

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**  
**DEPRECIATION CHART AS PER INCOME TAX ACT, 1961**  
**FOR THE FINANCIAL YEAR 2024-25**

(Amount in hundreds)

Particulars	Rate of Dep. (%)	Opening W.D.V. as on 01.04.2024	Addition Up to 30.09.24	Addition After 30.09.24	Deletion during the year	Total As on 31.03.2025	Depreciation during the year	Closing W.D.V. As on 31.03.2025
Plant & Machinery	15%	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-	-

For - Knowhow Technologies Pvt. Ltd.

  
Director

For - Knowhow Technologies Pvt. Ltd.

  
Director

(Amount in hundreds)

**KNOWHOW TECHNOLOGIES PRIVATE LIMITED**

Depreciation as per Income Tax Act	29136
Depreciation as per Company Act	18692
<b>DTL On Depreciation Differences</b>	<b>10444</b>
<b>Timing Difference</b>	
Deffered Tax Liability @ 25.16%	<b>2628</b>
<b>Credited in P&amp;L A/c</b>	
<b>Deffered Tax Liability As on 31.03.2024</b>	
Opening Balance	9785
Addition/(Deletion) During The year	2628
<b>Deffered Tax Liability Shown in Balance Sheet AS ON 31.03.2025</b>	<b>12413</b>

For – Knowhow Technologies Pvt. Ltd.

  
Director

For – Knowhow Technologies Pvt. Ltd.

  
Director