

**TO THE MEMBERS OF
SUMATHI CORPORATE SERVICES PRIVATE LIMITED
Report on the Financial Statements**

Opinion

We have audited the accompanying financial statements of **SUMATHI CORPORATE SERVICES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 independence requirements that are relevant to our audit of the standalone 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.



Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Responsibility 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.

Report on Other Legal and Regulatory Requirements

1. 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 and returns.
- d) In our opinion, the aforesaid standalone financial statements comply with the IND AS specified under Section 133 of the Act.



- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) 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 as on 31st March, 2025
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were 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 it's 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(s) or entity(ies), 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) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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
 - (c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



(d) The company has not declared dividend during the year so reporting for compliance with section 123 of the Companies Act, 2013 is not applicable.

(e) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has 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 Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

2. 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.
3. As required with reference to the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act"), we give in the "Annexure-B" a statement on the matters specified to the extent applicable.

For MAAK and Associates

Chartered Accountants

FRN: 135024W


Marmik Shah
Partner



Membership No: 133926

UDIN: 25133926BMJHCB9845

Place: Ahmedabad

Date: 26/05/2025

ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not have any intangible assets, so reporting under said clause is not applicable.

(b) According to information and explanation given to us the company has maintaining proper records showing full particulars of Property, Plant and Equipment.

(c) The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business and no material discrepancies were noticed on such verification.

(d) The title deeds of immovable properties are held in the name of Company.

(e) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, the clause for revaluation of Property, Plant and Equipment (including Right of Use assets) or intangible assets or both is not applicable.

(f) No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

(ii) (a) According to the information and explanation given to us, the company is engaged in providing manpower service , and hence there is no inventory, so reporting under said clause is not applicable to the company.

(b) The company does not have any inventory so reporting for maintenance of proper records of inventory and related any material discrepancies on Physical verification is not applicable to the company.

(iii) (a) According to information and explanation given to us, the Company has granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or



other parties covered in the register maintained under section 189 of the Companies Act, 2013 within applicable limits.

(b) In our opinion and according to information and explanations given to us the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) According to information and explanation given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular;

(d) According to information and explanation given to us, there is no overdue amount remaining outstanding as at Balance sheet.

(e) According to information and explanation given to us the company has not given any loan to the party, the clause for any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, is not applicable to the company.

(f) According to information and explanation given to us the company has not granted any loans or advances to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013 in the nature of loans either repayable on demand or without specifying any terms or period of repayment;

(iv) In our opinion and according to information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investment, guarantees and security.

(v) According to information and explanation given to us, the Company has not accepted any deposits as defined in the Companies (Acceptance of Deposits) Rules, 2014. Accordingly, the provision of Clause 3(v) of the order is not applicable to the Company.

(vi) The company does not fulfil the requirement of applicability of maintenance of cost records pursuant to rules prescribed by the Central under sub-section (1) of Section 148 of the Companies Act, 2013 and accordingly reporting under said clause is not applicable to the company.



(vii) (a) According to the information and explanations given to us, in respect of statutory dues:

1. The Company has generally been regular in depositing undisputed statutory dues.
2. There were no undisputed amounts payable as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) The Company has no disputed outstanding statutory dues as at 31st March, 2025.

(viii) According to the information and explanations given to us, there is no transactions found which is not recorded in the books of account, so this clause of any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during is not applicable to company;

(ix) (a) In our opinion and according to information and explanations given to us, the Company has not defaulted in the repayment of loans and borrowings to financial institutions and banks.

(b) In our opinion and according to information and explanations given to us the company is not a declared wilful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to information and explanations given to us the company has applied term loans for the purpose for which the loans were obtained;

(d) In our opinion and according to information and explanations given to us the company has not utilised fund raised on short term basis for long term purposes.

(e) In our opinion and according to information and explanations given to us 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, this clause is not applicable to the company.

(f) In our opinion and according to information and explanations given to us the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) In our opinion and according to information and explanations given to us, the



Company has not raised moneys by way of initial public offer or further public offer (including debt instruments).

(b) During the year, the Company has not made any preferential allotment or private placement of shares or fully, partly optionally convertible debentures and therefore, the reporting under this clause is not applicable to the company.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) To the best of our knowledge and according to the information and explanations given to us no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) To the best of our knowledge and according to the information and explanations given to us, there are no whistle-blower complaints received during the year by the company and accordingly, no reporting is required under this clause.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly reporting under clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable for all transactions with related parties and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) The company does not fulfil the condition for applicability of Internal audit in accordance with section 138 of companies act, 2023 and hence reporting under said cause is not applicable to the company.

(b) As the internal audit is not applicable to the company, the reporting under said clause is not applicable to the company.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into non-cash transactions with directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.



(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the reporting under clause (xvi) of the Order is not applicable to the company.

(b) In our opinion and according to the information and explanations given to us, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly this clause is not applicable to the company.

(d) The Group does not have any Core Investment Company as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable to the Company.

(xvii) In our opinion and according to the information and explanations given to us Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) During the year, the M/S MAAK & Associates has been appointed in annual general meeting (AGM) 2022-23 as an auditor for the period of four years.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither

give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



(xx) During the year, the provisions of Section 135 of the Companies Act, 2013 in the relation to the CSR Activities are not applicable to the Company and hence the requirement of reporting under clause XX(a) and (b) of the order is not applicable to the Company.

For MAAK and Associates

Chartered Accountants

FRN: 135024W


Marmik Shah

Partner

Membership No: 133926

UDIN: 25133926BMJHCB9845

Place: Ahmedabad

Date: 26/05/2025



ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF SUMATHI CORPORATE SERVICES PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

1. We have audited the internal financial controls over financial reporting of **SUMATHI CORPORATE SERVICES PRIVATE LIMITED** ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

2. The Company's management 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, including adherence to company's policies, 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

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 was established and maintained and if such controls operated effectively in all material respects.



4. 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
5. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

6. 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:

(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 authorizations of management and directors of the company; and

(3) 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.

Inherent Limitations of Internal Financial Controls over Financial Reporting

7. Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial Guidance Note on Audit of reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

8. In our opinion, the Company has, in all material respects, an adequate internal financial controls 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 MAAK and Associates

Chartered Accountants

FRN: 135024W


Marmik Shah

Partner

Membership No: 133926

UDIN: 25133926BMJHCB9845

Place: Ahmedabad

Date: 26/05/2025



SUMATHI CORPORATE SERVICES PRIVATE LIMITED
CIN: U93090TG2007PTC053727
Balance Sheet as at March 31, 2025

| Particulars | Notes | (Rs. in Lakhs) | |
|---|-------|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 2 | 19.84 | 75.77 |
| Right of use assets | 2 | 108.75 | 4.48 |
| Non-current financial assets | | | |
| Investments | 3 | 38.35 | 24.85 |
| Other financial assets | 4 | 9.97 | 9.75 |
| Deferred tax assets (net) | 5 | 3.16 | 3.18 |
| | | 179.57 | 67.48 |
| Current assets | | | |
| Financial assets | | | |
| (i) Trade receivables | 6 | 6,156.56 | 6,277.05 |
| (ii) Cash and cash equivalents | 7 | 154.67 | 62.68 |
| (iii) Bank balance other than cash and cash equivalents | 8 | 118.68 | 168.83 |
| (iv) Loans | 9 | 586.54 | 470.79 |
| (v) Other financial assets | 4 | 249.14 | 276.62 |
| Other current assets | 10 | 516.89 | 770.52 |
| | | 7,782.48 | 8,026.54 |
| Total assets | | 7,962.05 | 8,094.01 |
| Equity and liabilities | | | |
| Equity | | | |
| Equity share capital | 11 | 450.00 | 450.00 |
| Other equity | 12 | 2,300.44 | 2,011.15 |
| Total equity | | 2,750.44 | 2,461.15 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Financial liabilities | | | |
| (i) Borrowings | 13 | 133.75 | 268.07 |
| (ii) Other financial Liabilities | 14 | 108.58 | 48.72 |
| | | 242.33 | 316.80 |
| Current liabilities | | | |
| Financial liabilities | | | |
| (i) Borrowings | 13 | 4,030.23 | 3,505.09 |
| (ii) Trade payables | 15 | 531.35 | 1,440.99 |
| (iii) Other financial liabilities | 14 | 144.82 | 100.06 |
| Liabilities for current tax (net) | 22 | 75.65 | 52.85 |
| Other Provisions | 16 | 187.22 | 217.08 |
| | | 4,969.28 | 5,316.07 |
| Total liabilities | | 5,211.61 | 5,632.86 |
| Total equity and liabilities | | 7,962.05 | 8,094.01 |
| Significant Accounting Policies | 1 | | |

As per our report of even date

For, MAAK and Associates

Chartered Accountants

FRN : 135024W

CA Manik Shah
Partner

Membership No. : 133926

Place: Ahmedabad

Date: 26/05/2025

UDIN : 25133926BMJHCB9845



For and on behalf of Board of Directors of
SUMATHI CORPORATE SERVICES PRIVATE LIMITED

SUNIL KUMAR REDDY

GARLAPATHI

Managing Director

DIN:00966068

Place: Hyderabad

Date: 26/05/2025

SATYANARAYANA REDDY

GARLAPATHI

Director

DIN:00966199

Place: Hyderabad

Date: 26/05/2025

SUMATHI CORPORATE SERVICES PRIVATE LIMITED

CIN:- U93090TG2007PTC053727

Standalone Statement of Profit and Loss for the year ended on March 31, 2025

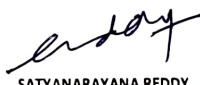
(Rs. in Lakhs)

| Particulars | Notes | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|-------|--------------------------------------|--------------------------------------|
| Income | | | |
| Revenue from operations | 20 | 8,371.18 | 8,785.54 |
| Other income | 211 | 922.50 | 52.40 |
| Total income | | 9,293.69 | 8,837.94 |
| Expenses | | | |
| Employee benefits expense | 22 | 58.34 | 60.02 |
| Depreciation and amortization expense | 2 | 36.35 | 17.95 |
| Finance costs | 23 | 285.02 | 298.49 |
| Other expenses | 24 | 8,458.88 | 7,662.20 |
| Total expense | | 8,838.59 | 8,038.66 |
| Profit before exceptional items and tax | | 455.10 | 799.28 |
| Exceptional items | | - | - |
| Profit before tax | | 455.10 | 799.28 |
| Tax expense/(credit) | | | |
| Current Tax | 25 | 165.79 | 52.85 |
| Adjustment of tax relating to earlier periods | | | |
| Deferred tax | 25 | 0.02 | 4.42 |
| Total tax expense | | 165.81 | 57.27 |
| Profit for the period/year | | 289.29 | 742.02 |
| Other comprehensive income | | - | - |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods | | - | - |
| Total comprehensive Income for the period/year | | 289.29 | 742.02 |
| Basic and diluted earnings per equity shares (in Rs.) face value of Rs. 10 each | 26 | 6.43 | 16.49 |

As per our report of even date

For, MAAK and Associates
Chartered Accountants
FRN : 13502AWCA Manoj Shah
Partner
Membership No. : 133926

 SUKUMAR REDDY
 GARLAPATHI
 Managing Director
 DIN:00966068


 SATYANARAYANA REDDY
 GARLAPATHI
 Director
 DIN:00966199
Place: Ahmedabad
Date: 26/05/2025
UDIN : 25133926BMJHC89845Place: Hyderabad
Date: 26/05/2025Place: Hyderabad
Date: 26/05/2025

SUMATHI CORPORATE SERVICES PRIVATE LIMITED
CIN:- U93090TG2007PTC053727
Standalone Statement of Cash Flows for the year ended March 31, 2024

(Rs. in Lakhs)

| Particulars | For the year ended March 31, 2024 | For the year ended March 31, 2023 |
|---|--------------------------------------|--------------------------------------|
| Cash flow from operating activities | | |
| Profit before tax as per statement of profit and loss | 455.10 | 742.02 |
| Adjustments for: | | |
| Dividend Income | (12.23) | (12.51) |
| Non-Cash Expenses | - | - |
| Depreciation and amortisation | 36.35 | 17.95 |
| Interest Income | (8.31) | (27.59) |
| Income from dividend | | |
| Government grant Income | | |
| Net gain on financial instruments designated at fair value through profit and loss | | |
| Finance Cost | | |
| Realised (gain)/loss on Investment in shares and securities & Mutual Fund | | |
| Finance Cost | 285.02 | 298.49 |
| Operating profit before working capital changes | 755.92 | 1,018.37 |
| Movements in working capital : | | |
| (Increase)/decrease in trade receivables | 120.49 | 2,813.42 |
| (Increase)/decrease in financial assets | 27.25 | (28.22) |
| (Increase)/decrease in other assets | 253.69 | (17.97) |
| Increase/(decrease) in trade payables | (909.65) | (3,741.89) |
| Increase/(decrease) in other liabilities | - | 40.86 |
| Increase/(decrease) in provisions | (7.04) | (47.89) |
| Increase/(decrease) in financial liabilities | 104.62 | 332.56 |
| Cash generated from operations | 345.29 | 369.22 |
| Direct taxes (paid)/refund (net) | (165.79) | 57.27 |
| Net cash inflow / (Outflow) from operating activities (A) | 179.50 | 426.49 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipments (Including capital work in progress, capital advances and capital creditors) | (134.74) | (17.95) |
| Proceeds from sale of fixed assets | - | 12.27 |
| Increase in Investment | 36.65 | (17.29) |
| Loan given | (115.75) | - |
| Interest received | 8.31 | 27.59 |
| Sale of investment in Mutual Fund | - | 7.20 |
| Dividend Received | 12.23 | 12.51 |
| Net cash inflow from Investing activities (B) | (193.30) | 24.32 |
| Cash flows from financing activities | | |
| Increase/Decrease in Long Term Borrowings | 390.82 | (160.13) |
| Repayment of bank/Fl borrowing | - | 26.06 |
| Other Adjustment | - | (0.28) |
| Finance Cost | (285.02) | (298.49) |
| Net cash inflow from financing activities (C) | 105.79 | (432.84) |
| Net Increase / (decrease) in cash & cash equivalents (A + B + C) | 91.99 | 17.97 |
| Cash and cash equivalents at the beginning of the year | 62.68 | 44.70 |
| Cash and cash equivalents at the end of the period | 154.67 | 62.68 |
| Notes: | | |
| Component of cash and cash equivalents | | |
| Cash on hand | 128.24 | 49.88 |
| Balances with scheduled bank | | |
| On current accounts | 26.43 | 12.80 |
| Cash and Cash Equivalents at the End of the period | 154.67 | 62.68 |

Summary of significant accounting policies refer note 2.2

- The Statement of Cash flows has been prepared under the Indirect method as set out in Ind AS 7 – Statement of Cash flows notified under section 133 of The Companies Act, 2013, read together with paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- Disclosure required under Para 44A as set out in Ind AS 7 on cash flow statements under Companies (Indian Accounting Standards) Rules, 2015 (as amended) is presented in note -21 of Accounting Policy.
- Previous year figures are regrouped/reclassified wherever necessary.

As per our report of even date

For, MAAK and Associates
Chartered Accountants
FRN : 135024W

CA Marmik Shah
Partner
Membership No. : 133926



For and on behalf of Board of Directors of
SUMATHI CORPORATE SERVICES PRIVATE LIMITED

SUMATHI REDDY
GARLAPATHI
Managing Director
DIN:00966068

SATYANARAYANA REDDY
GARLAPATHI
Director
DIN:00966199

Place: Ahmedabad
Date: 26/05/2025
UDIN : 251339268MJHC89845

Place: Hyderabad
Date: 26/05/2025

Place: Hyderabad
Date: 26/05/2025

SUMATHI CORPORATE SERVICES PRIVATE LIMITED

CIN:- U93090TG2007PTC053727

Standalone Statement of Changes in Equity for the year ended March 31, 2025

(Rs. in Lakhs)

| Particulars | Equity share capital | Retained earning | Total |
|---|----------------------|------------------|----------|
| Balance as at March 31, 2023 | 450.00 | 1,269.41 | 1,719.41 |
| Profit for the year | - | 742.02 | 742.02 |
| IND AS Adjustment | - | (0.28) | -0.28 |
| Total comprehensive income for the year | 450.00 | 741.74 | 1,191.74 |
| Balance as at March 31, 2024 | 450.00 | 2,011.15 | 2,461.15 |
| Profit for the year | - | 289.29 | 289.29 |
| IND AS Adjustment | - | - | - |
| Balance as at March 31, 2025 | 450.00 | 2,300.44 | 2,750.44 |

The accompanying notes form an integral part of financials statements

As per our report of even date

For, MAAK and Associates
Chartered Accountants
FRN : 135024W

CA Marnik Shah
Partner
Membership No. : 133926



For and on behalf of Board of Directors of
SUMATHI CORPORATE SERVICES PRIVATE LIMITED

SUKUMAR REDDY
GARLAPATHI
Managing Director
DIN:00966068

SATYANARAYANA REDDY
GARLAPATHI
Director
DIN:00966199

Place: Hyderabad
Date: 26/05/2025

Place: Hyderabad
Date: 26/05/2025

Place: Ahmedabad
Date: 26/05/2025

UDIN : 25133926BMJHCB9845

SUMATHI CORPORATE SERVICES PRIVATE LIMITED
CIN:- U93090TG2007PTCO53727

Note 1 : Significant Accounting Policy

1 CORPORATE INFORMATION

SUMATHI CORPORATE SERVICES PRIVATE LIMITED (The Company) is a private limited Company incorporated and domiciled in India and has its registered office at F BLOCK, 105, FIRST FLOOR, SURYA TOWERS, SARDAR PATEL ROAD, Hyderabad, Telangana- 500001. These financial statements have been approved for issue by the Board of Directors at their meeting held on May 26, 2025.
The Company is engaged in the business of providing Manpower Services.

2 BASIS OF PREPARATION AND MEASUREMENT

I STATEMENT OF COMPLIANCE WITH IND AS

The Company's Financial Statement for the year ended March 31, 2025 have been prepared in accordance with provisions of the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and as amended from time to time.

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current/ non-current classification of assets and liabilities.

II ACCOUNTING CONVENTION AND BASIS OF MEASUREMENT

The Financial statements have been prepared on the Historical Cost Convention and on an accrual basis, except for certain financial assets and liabilities including defined benefit plans - plan assets measured at fair value.

III USE OF JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses and the disclosures of contingent liabilities and contingent assets. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

The area involving critical estimates and judgements are

- a. Useful lives of Property, plant and equipment and intangibles.
- b. Measurement of defined benefit obligations.
- c. Measurements and likelihood of occurrence of provisions and contingencies.
- d. Recognition of deferred tax assets.
- e. Impairment of Trade Receivables.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in the financial statements unless otherwise stated

I PROPERTY, PLANT AND EQUIPMENT (PPE)

- Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment loss, if any. Such cost include purchase price, borrowing cost and any cost directly attributable to bringing the assets to its location and working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets, if any.
- Depreciation on Tangible Assets, PPE is charged on WDV method as per the useful life prescribed in Part C of Schedule II of the Companies Act, 2013 and in the manner specified therein. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.
- Depreciation on fixed assets added/ disposed off/ discarded during the year is provided on a pro-rata basis with reference to the month of addition/disposal/discarding.
- Subsequent expenditure is capitalised only if it is probable that the future economic benefit associated with the expenditure will flow to the Company.

II INTANGIBLE ASSETS

- Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment loss, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.
- Intangible assets are amortised on WDV Method over the estimated useful life. The method of amortisation and useful life are reviewed at the end of each accounting year with the effect of any changes in the estimate being accounted for on a prospective basis.

III INVESTMENTS

Investments are classified as non current investments and current investments. Non Current Investments are stated at cost less provision, if any. Current Investments are stated at lower of cost or market value.

IV FINANCE COST

- Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A Qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale.
- All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

V REVENUE RECOGNITION

- Revenue from sale of goods is recognised when the significant risk and rewards of ownership and effective control on goods have been transferred to the buyer. Sales revenue is measured at fair value net of returns, trade discounts, volume rebates and taxes or duties.
- Revenue from services rendered is recognised as and when the services are rendered and related costs are incurred in accordance with the contractual agreement.

- INTEREST INCOME

- Interest on Investments is recognised on a time proportion basis taking into account amounts invested and the rate of interest applicable. Interest on refunds from Statutory Authorities as and when applicable is recognised when such income is determinable, based on completed proceedings.
- Profit on Sale of Investments is recognised on completion of transactions.

VI EMPLOYEE BENEFIT EXPENSES

- Short term employee benefits are recognized as expenses at the undiscounted amounts in the year in which payment for the related service is made
- Post employment and other long term employee benefits are recognized as an expense in the Statement of Profit and Loss Account of the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable, determined as per Actuarial Valuations. Actuarial gains and losses in respect of post employment and long term employee benefits are recognized in the Profit and Loss Account.

Note 1 : Significant Accounting Policy

vii FOREIGN CURRENCIES TRANSACTIONS AND TRANSLATION

- Transactions relating to non monetary items & sale of goods / services denominated in foreign currencies are recorded
- Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date
- Exchange difference arising on settlement or conversion of foreign currency monetary items are recognised in Statement of Profit and Loss in the period in which they arise.
- Foreign Currency gains or losses are reported on net basis.

viii TAX EXPENSES

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items

recognised in the comprehensive income or equity. In which case, the tax is also recognised in other comprehensive income or equity.

- Current Tax

Current Tax is the amount of tax payable on the assessable income/ taxable income for the year determined in accordance with the provisions of the Income Tax Act,

1961. The Company's current tax is calculated using tax rate that have been enacted or substantively enacted at the end of the reporting period.

- Deferred Tax

Deferred Tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the rates that are expected to apply in the period in which the liability is settled or the asset realised, based on the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

ix PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

- Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation

- Contingent liability is disclosed in case of :

- a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation ; and
- b) a present obligation arising from past events, when no reliable estimate is possible.

- Contingent assets are disclosed where an inflow of economic benefits is probable.

x EARNING PER SHARE

- Basic Earning per share is calculated by dividing the Net Profit after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- Diluted EPS is computed by dividing the profit after tax, as adjusted for dividend, interest and other charges to expenses or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basis EPS and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

XI Recent accounting pronouncements

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 12 August 2024, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, as below.

Amendments to Ind AS 117

MCA notified Ind AS 117 a comprehensive standard that prescribe, recognition, measurement and disclosure requirements, to avoid diversities in practice for accounting insurance contracts and it applies to all companies i.e., to all insurance contracts regardless of the issuer. However Ind AS 117 is not applicable to the entities whose are insurance companies registered with IRDAI.

Additionally, amendments have been made to Ind AS 101 First time Adoption of Indian Accounting Standards Ind AS 103 Business Combinations.

AS 105 Non-current Assets Held for Sale and Discontinued Operations, Ind AS 107 Financial Instruments: Disclosures, Ind AS 109 Financial Instruments and Ind AS 115 Revenue from Contracts with Customers to align them with Ind AS 117 The amendments also introduce enhanced disclosure requirements, particularly in Ind AS 107, to provide clarity regarding financial instruments associated with insurance contracts.

Amendments to Ind AS 116

The amendments require an entity to recognise lease liability including variable lease payments which are not linked to index or a rate in a way it does not result into gain on Right of use asset II retains.

The Company has reviewed the new pronouncements and based on its evaluation has determined that these amendments do not have a significant impact on the Company's Financial Statements.

XII Provisions, contingent liabilities and contingent assets

Provisions are recognised when there is a present obligation (legal or constructive) 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 a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

Any reimbursement that the Company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. In those cases where the outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognised.

Contingent liability is a possible obligation arising from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events but is not recognised because it is not possible that an outflow of resources embodying economic benefit will be required to settle the obligations or reliable estimate of the amount of the obligations cannot be made. The Company discloses the existence of contingent liabilities in other notes to standalone financial statements.

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent assets are not recognised. However, when inflow of economic benefits is probable, related asset is disclosed.

SUMATHI CORPORATE SERVICES PRIVATE LIMITED
CIN:- U93090TG2007PTC053727

Note 1 : Significant Accounting Policy

XII Government grants

Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognised in profit and loss on a systematic basis over the periods in which the Company recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets, the cost of assets are presented at gross value and grants thereon are recognised as deferred revenue in the balance sheet and transferred to profit and loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised in profit and loss in the period in which they become receivable.

Note No: 2

| Particulars of Assets | Rate of Dep (%) | GROSS BLOCK | | DEPRECIATION | | | NET BLOCK | | |
|-------------------------------|-----------------|------------------|---------------|------------------|------------------|--------------|-----------------|------------------|------------------|
| | | As on 01.04.2024 | Additions | As on 31.03.2025 | Up to 31.03.2024 | For the Year | Upto 31.03.2025 | As on 31.03.2025 | As on 31.03.2024 |
| | | | | | | | | | |
| Furniture | 25.89% | 1.13 | - | 1.13 | 1.11 | 0.02 | 1.13 | 0.00 | 0.02 |
| Computers | 63.16% | 28.64 | - | 28.64 | 28.64 | 0.00 | 28.64 | 0.00 | 0.00 |
| Vehicles | 25.89% | 24.43 | - | 24.43 | 14.05 | 2.69 | 16.74 | 7.69 | 10.37 |
| Equipment | 18.10% | 31.62 | - | 31.62 | 16.79 | 2.69 | 19.47 | 12.15 | 14.83 |
| Total | | 85.82 | - | 85.82 | 60.60 | 5.39 | 65.98 | 19.84 | 25.22 |
| Right Of Use Of Assets | | 67.17 | 134.74 | 201.91 | 62.69 | 30.96 | 93.65 | 108.25 | 4.48 |

(Rs. In Lakhs)

| | | (Rs. In Lakhs) | |
|---|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 3 | | | |
| Investments | | | |
| Non-Current | | | |
| Investment at fair value through other comprehensive income (FVTOCI) | | | |
| Investment in equity share of Subsidiary companies (1,11,000 shares of Rs. 10 each) | | | |
| Sumathi Bright shine Airport Services Private Limited | | 11.10 | 11.10 |
| Other Investment | | 27.25 | 13.75 |
| Neeladri Chit Fund Private Limited-Investment | | 38.35 | 24.85 |
| Total | | | |

| | | (Rs. In Lakhs) | |
|-------------------------------|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 4 | | | |
| Other financial assets | | | |
| Non-Current | | | |
| Rent Deposit | | 9.75 | 9.75 |
| Security Deposit | | 0.22 | - |
| Current | | 249.14 | 276.62 |
| Earnest Money Deposit | | 259.11 | 286.37 |
| Total | | | |

| | | (Rs. In Lakhs) | |
|--|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 5 | | | |
| Deferred tax liabilities/Assets (net) | | | |
| | | 3.16 | 3.18 |
| Deferred Tax Asset | | 3.16 | 3.18 |
| Total | | | |

| | | (Rs. In Lakhs) | |
|---|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 6 | | | |
| Trade receivables | | | |
| Current | | | |
| Unsecured considered good unless stated otherwise | | 6,156.56 | 6,277.05 |
| - from others | | 6,156.56 | 6,277.05 |
| Total | | | |

Trade receivables ageing schedule for March 31, 2025

| Particulars | Outstanding For Following periods from Due Date of Payment | | | | | | Total |
|--|--|--------------------|-------------------|-----------|-----------|-------------------|----------|
| | No Due | Less than 6 months | 6 Months - 1 year | 1-2 Years | 2-3 Years | More than 3 years | |
| Undisputed Trade receivables - Considered good | - | 4,432.41 | 861.92 | 800.35 | 60.95 | 0.92 | 6,156.56 |
| Undisputed Trade receivables - Considered Doubtful | - | - | - | - | - | - | - |
| Disputed Trade receivables - Considered good | - | - | - | - | - | - | - |
| Disputed Trade receivables - Considered Doubtful | - | - | - | - | - | - | - |

Trade receivables ageing schedule for March 31, 2024

| Particulars | Outstanding For Following periods from Due Date of Payment | | | | | | Total |
|--|--|--------------------|-------------------|-----------|-----------|-------------------|----------|
| | No Due | Less than 6 months | 6 Months - 1 year | 1-2 Years | 2-3 Years | More than 3 years | |
| Undisputed Trade receivables - Considered good | - | 4,492.02 | 925.25 | 850.38 | 8.45 | 0.94 | 6,277.05 |
| Undisputed Trade receivables - Considered Doubtful | - | - | - | - | - | - | - |
| Disputed Trade receivables - Considered good | - | - | - | - | - | - | - |
| Disputed Trade receivables - Considered Doubtful | - | - | - | - | - | - | - |

| | | (Rs. In Lakhs) | |
|----------------------------------|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 7 | | | |
| Cash and cash equivalents | | | |
| Balances with banks: | | | |
| Balance With Bank | | 26.43 | 12.80 |
| Cash on hand | | 128.24 | 49.88 |
| Total | | 154.67 | 62.68 |

| | | (Rs. In Lakhs) | |
|--|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 8 | | | |
| Bank balances other than cash and cash equivalents | | | |
| Deposits with original maturity over 3 months but less than 12 months | | | |
| Fixed deposit with banks | | 118.68 | 168.83 |
| Total | | 118.68 | 168.83 |

| | | (Rs. In Lakhs) | |
|----------------------|--|-------------------------|-------------------------|
| | | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 9 | | | |
| Loans | | | |
| Current | | | |
| Loan to subsidiaries | | 586.54 | 470.78 |
| Total | | 586.54 | 470.78 |

| | (Rs. in Lakhs) | |
|---|----------------|---------------|
| | As at | As at |
| Note No: 10 | | |
| Other Assets | | |
| Advance To Suppliers | 305.15 | 547.60 |
| Prepaid Expenses | 6.46 | |
| Others (Unsecured) | 205.28 | 211.69 |
| Balances with statutory/ Government authorities | | 11.29 |
| Interest on Term Loan During Moratorium Period | | |
| Total | 516.89 | 770.58 |

| | (Rs. in Lakhs) | |
|--|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 11 | | |
| Share capital | | |
| Authorised | | |
| 45,00,000 Equity shares of Rs.10/- each. | 450.00 | 450.00 |
| | 450.00 | 450.00 |
| Issued, subscribed and fully paid up shares | | |
| 45,00,000 Equity shares of Rs.10/- each. | 450.00 | 450.00 |
| | 450.00 | 450.00 |

Reconciliation of the number of Equity Shares outstanding:

| Particulars | No. of Shares | No. of Shares |
|--|------------------|------------------|
| At the beginning of the year | 45,00,000 | 45,00,000 |
| Add: Issued during the year | | |
| Shares outstanding at the end of the year | 45,00,000 | 45,00,000 |

Details of shareholder holding more than 5% shares in the Company

| Particulars | As at March 31, 2025 | | As at March 31, 2024 | |
|---------------------------------|----------------------|--------------|----------------------|--------------|
| | No. | % of Holding | No. | % of Holding |
| Caspian Corporate Services Ltd. | 45,00,000 | 100% | 45,00,000 | 100.00% |

Details of Shareholding of Promoters as at March 31, 2025

| Promoter Name | No. of Shares | % of total shares | % Change Increase/ (Decrease) during the year |
|---------------------------------|---------------|-------------------|--|
| Caspian Corporate Services Ltd. | 45,00,000 | 100% | NIL |

Details of Shareholding of Promoters as at March 31, 2024

| Promoter Name | No. of Shares | % of total shares | % Change Increase/ (Decrease) during the year |
|-----------------------|---------------|-------------------|--|
| G Sukumar Reddy | 36,45,000 | 81% | NIL |
| G Satyanarayana Reddy | 8,55,000 | 19% | NIL |

| | (Rs. in Lakhs) | |
|---------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 12 | | |
| Other equity | | |
| Retained earnings | | |
| Opening Balance | 2,011.15 | 1,269.41 |
| Add : Profit for the year | 289.29 | 742.02 |
| Add : IND AS Adjustments | | (0.28) |
| Closing balance | 2,300.44 | 2,011.15 |

| | (Rs. in Lakhs) | |
|-------------------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 13 | | |
| Borrowings | | |
| Long term borrowings | | |
| Non-current | | |
| Term loans from banks - Non Current | 133.75 | 268.07 |
| Total | 133.75 | 268.07 |
| Short Term Borrowings | | |
| Unsecured Loans | 2,107.90 | 1,572.82 |
| Vehicle Loan From Bank | 5.80 | 11.10 |
| Working Capital Loan From SBI | 1,916.53 | 1,921.17 |
| Total | 4,030.23 | 3,505.09 |

| | (Rs. in Lakhs) | |
|------------------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 14 | | |
| Other financial liabilities | | |
| Non-current | | |
| Lease liabilities | | |
| Neeladri Chit Fund Private Limited | 108.58 | 5.97 |
| Total | 108.58 | 42.75 |
| Current | | |
| Advance from customer | | |
| Duties and Taxes payable | 144.82 | |
| Total | 144.82 | 100.06 |

| | (Rs. In Lakhs) | |
|--|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises | 531.35 | 1,440.99 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 531.35 | 1,440.99 |
| Total | | |

| Particulars | Outstanding For Following periods from Due Date of Transaction | | | | | | Total |
|---|--|--------------------|-------------------|-----------|-----------|-------------------|--------|
| | No Due | Less than 6 months | 6 Months - 1 year | 1-2 Years | 2-3 Years | More than 3 years | |
| Total outstanding dues of micro enterprises and small | - | - | - | - | - | - | 531.35 |
| Total outstanding dues of creditors other than micro | - | 531.35 | - | - | - | - | - |
| Disputed dues of micro enterprises and small | - | - | - | - | - | - | - |
| Disputed dues of creditors other than micro enterprises | - | - | - | - | - | - | - |

| Particulars | Outstanding For Following periods from Due Date of Transaction | | | | | | Total |
|---|--|--------------------|-------------------|-----------|-----------|-------------------|----------|
| | No Due | Less than 6 months | 6 Months - 1 year | 1-2 Years | 2-3 Years | More than 3 years | |
| Total outstanding dues of micro enterprises and small | - | - | - | - | - | - | - |
| Total outstanding dues of creditors other than micro | - | 1,440.99 | - | - | - | - | 1,440.99 |
| Disputed dues of micro enterprises and small | - | - | - | - | - | - | - |
| Disputed dues of creditors other than micro enterprises | - | - | - | - | - | - | - |

| | (Rs. In Lakhs) | |
|-------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 16 | | |
| Other provisions | | |
| Statutory Dues Payable | 186.26 | 216.54 |
| Audit Fee Payable | 0.96 | 0.54 |
| Total | 187.22 | 217.08 |

| | (Rs. In Lakhs) | |
|-------------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Note No: 17 | | |
| Contingent liabilities | | |
| Bank Guarantee | 21.06 | - |
| Total | 21.06 | - |

Bank guarantees given by the company on behalf of Indian Institute of Management Shilong, which were taken over to carry out the business. The Company does not expect the outcome of these proceeding to have a materially adverse effect on its financial position.

| Note No: 18 | | | | | | |
|---|--|------------------------------|------------------------------|------------|---------------------------------------|--|
| Ratios to be disclosed | | | | | | |
| Particulars | Items included in numerator and denominator | Ratio as at 31st March, 2025 | Ratio as at 31st March, 2024 | Variations | Comments if Variance is more than 25% | |
| (a) Current Ratio | Current Assets (including Bank Deposits having maturity of more than 1 year)/ Current Liabilities | 1.57 | 1.51 | -4% | | |
| (b) Debt-Equity Ratio | Net Debt/Total Equity | 1.51 | 1.53 | 1% | | |
| (c) Debt Service Coverage Ratio | Earning available for debt services/Debt Services | 0.08 | 0.28 | 71% | Note 1 | |
| (d) Return on Equity Ratio (refer note 1 below) | Net Profit after Taxes/Average Shareholder's Equity | 10.52 | 30.15 | 65% | Note 2 | |
| (f) Trade Receivables turnover ratio | Revenue from operations/Average Trade Receivables | 1.09 | 1.14 | 5% | | |
| (h) Net capital turnover ratio | Revenue from Operations/Net Working capital | 2.98 | 3.23 | 8% | | |
| (i) Net profit ratio | Profit after Tax/Total Income | 3.46 | 8.45 | 59% | Note 3 | |
| (j) Return on Capital employed | Earnings before Interest, Tax and Foreign Exchange Loss or (Gain) (net)/Average Capital Employed (Shareholders Fund+Long Term Borrowing+ Current Maturities of Borrowings+Short term borrowings) | 15.48 | 38.76 | 60% | Note 4 | |
| (k) Return on investment | Profit after tax/Average shareholders fund | 0.64 | 1.65 | 61% | Note 5 | |

Notes

- Debt Service Coverage ratio Decreased Due to Consequent Decrease in Profit
- Return on Equity is decreased due to decrease in profit
- Net Profit Ratio is increased due to decrease in expenses and consequent Increase in profit on such growth.
- Return on capital employed ratio is decreased due to decrease in profit
- Return on Investment is increased due to decrease in expenses and consequent Increase in profit on such growth.

Sumathi Corporate Services Private Limited
CIN:- U93090TG2007PTC053727

Note: 19 Related Party Transaction

| Subsidiaries Incorporated In India | As at March 31,2025 | As at March 31,2024 |
|--|---------------------|---------------------|
| Sumathi Brightshine Airport Services Private Limited | 0.00% | 0.00% |
| Holding Company Incorporated in India | As at March 31,2025 | As at March 31,2024 |
| Caspian Corporate Services Limited | 100.00% | 0.00% |

| Particulars | Nature of relationship |
|--|--|
| Caspian Corporate Services Limited | Holding Company |
| Sumathi Agro Industries | Entity in Which KMP is having controlling interest |
| Caspian Seeds Private Limited | Entity in Which KMP is having controlling interest |
| Sumathi Brightshine Airport Services Private Limited | Entity in Which KMP is having controlling interest |
| Sumathi Infratech Private Limited | Entity in Which KMP is having controlling interest |
| Sumathi Seeds Private Limited | Entity in Which KMP is having controlling interest |
| Sumathi Corporate Science Private Limited | Entity in Which KMP is having controlling interest |

List Of Key Managerial Personnel

Sukumar Reddy Garlapathi - Managing Director
Satyanarayana Reddy Garlapati - Director

The details of amounts stated due to or due from related parties are stated in Lakhs as at March 31, 2025 and March 31, 2024

| Particulars | As at March 31,2025 | As at March 31,2024 |
|--|---------------------|---------------------|
| UNSECURED LOANS | | |
| Sumathi Agro Industries | 822.04 | 681.19 |
| Sumathi Infratech Private Limited | 219.69 | - |
| Caspian Corporate Services Limited | - | 317.48 |
| Investments | | |
| Sumathi Brightshine Airport Services Private Limited | 11.10 | 11.10 |
| Loan & Advances | | |
| Sumathi Infratech Private Limited | - | 259.98 |
| Sumathi Brightshine Airport Services Private Limited | 586.54 | 210.80 |
| Sundry Debtors | | |
| Sumathi Seeds Private Limited | 125.17 | 261.02 |
| | 1,764.53 | 1,741.57 |

Transaction during the year ended 31st March,2025 and 31st March,2024 are as follow :

Managerial Remuneration

| KMP | As at March 31,2025 | As at March 31,2024 |
|---------------------|---------------------|---------------------|
| Satyanarayana Reddy | 4.95 | 1.14 |
| Sukumar Reddy | - | 3.37 |
| | 4.95 | 1.14 |

| Particular | As at March 31,2025 | As at March 31,2024 |
|--|---------------------|---------------------|
| BORROWINGS TAKEN/LOAN REPAID | | |
| Sumathi Agro Industries | 206.30 | 301.42 |
| Sumathi Corporate Science Private Limited | 8.00 | - |
| Sumathi Seeds Private Limited | 394.50 | - |
| Sumathi Infratech Private Limited | 479.67 | - |
| Caspian Seeds Private Limited | 72.00 | - |
| Caspian Corporate Services Limited | - | 175.15 |
| | 1,160.47 | 476.57 |
| BORROWINGS REPAID/LOAN GIVEN | | |
| Sumathi Agro Industries | 65.45 | 120.73 |
| Sumathi Corporate Science Private Limited | 8.00 | - |
| Caspian Seeds Private Limited | 72.00 | - |
| Sumathi Brightshine Airport Services Private Limited | 375.74 | - |
| Sumathi Seeds Private Limited | 530.36 | - |
| Caspian Corporate Services Limited | - | 366.64 |
| | 1,051.55 | 487.37 |

Note No: 20

(Rs. In Lakhs)

| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------------------------|--------------------------------------|--------------------------------------|
| Revenue from operations | | |
| Revenue from sublease of land | | |
| Grant Income | 235.09 | 304.35 |
| Sale of Services | 8,136.09 | 8,481.19 |
| Total | 8,371.18 | 8,785.54 |

Note No: 21

(Rs. In Lakhs)

| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|--------------------------------------|--------------------------------------|
| Other Income | | |
| Dividend Income | | |
| Interest on TDR | 12.23 | 12.51 |
| Profit from sale of Mutual Fund | - | - |
| Provision written back | - | - |
| Interest on Fixed Deposit | 885.34 | |
| Miscellaneous Income | 8.31 | 27.59 |
| Bad Debt Recovered | 16.62 | 0.16 |
| Interest on Margin Money for Bank Guarantee | - | 12.15 |
| Total | 922.50 | 52.40 |

Note No: 22

(Rs. In Lakhs)

| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--------------------------|--------------------------------------|--------------------------------------|
| Employee benefit expense | | |
| Salaries to Employees | | |
| Director Remuneration | 53.39 | 53.42 |
| Total | 4.95 | 6.60 |
| | 58.34 | 60.02 |

Note No: 23

(Rs. In Lakhs)

| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--------------------------------|--------------------------------------|--------------------------------------|
| Finance costs | | |
| Interest on loan | | |
| Bank and other finance charges | 49.64 | 64.18 |
| Interest on Overdraft | 12.76 | 15.38 |
| Loan Processing Fees | 214.28 | 217.68 |
| Lease Finance Cost | - | - |
| Total | 8.34 | 1.26 |
| | 285.02 | 298.49 |

(THIS SPACE INTENTIONALLY LEFT BLANK)

| Particulars | (Rs. in Lakhs) | |
|--|--------------------------------------|--------------------------------------|
| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
| Other expenses | | |
| Auditor's cost | | |
| Auditor's remuneration | 7,040.85 | 6,880.27 |
| Bad Debts Expense | 1.71 | 5.80 |
| Computer Maintenance Expense | 612.43 | - |
| Consultancy Charges | 0.36 | 0.53 |
| Electricity expense | 5.07 | 9.76 |
| Bank Charges | 1.41 | 1.28 |
| General Expenses | 8.42 | - |
| Project/Sites Expenses | 355.25 | 235.39 |
| Licence Expenses | 37.01 | - |
| Uniform Charges | 1.25 | - |
| Website Expenses | 3.74 | - |
| Interest on Late Payment of Statutory Dues | 0.58 | - |
| Other Expenses | 41.14 | 59.41 |
| Insurance Expenses | 2.11 | 4.06 |
| Internet Expense | 3.03 | 0.55 |
| Operations & Maintenance Exp | 0.44 | 0.43 |
| Office expense | 17.10 | 16.55 |
| Printing & Stationery Expense | 253.80 | 378.69 |
| Rent & Accomodation expenses | 23.60 | 0.69 |
| Telephone expenses | - | -3.74 |
| Travelling and conveyance expense | 0.25 | 0.26 |
| Total | 8,458.88 | 7,662.20 |

Note: (a)

| Particulars | (Rs. in Lakhs) | |
|---------------------------|--------------------------------------|--------------------------------------|
| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
| Payment to auditor | | |
| As auditor: | | |
| As Auditors | | |
| For Taxation matters | 1.71 | 5.80 |
| For Other Services | - | - |
| Total | 1.71 | 5.80 |

Note No: 25

| Particulars | (Rs. in Lakhs) | |
|---|--------------------------------------|--------------------------------------|
| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
| Income tax | | |
| Profit and loss section | | |
| Current income tax: | | |
| Current income tax charge | 165.79 | 52.85 |
| Adjustment in respect of current income tax of previous years | - | - |
| Deferred tax: | | |
| Relating to origination and reversal of temporary differences | 0.02 | 4.42 |
| Tax expense reported in the Statement of profit and loss | 165.81 | 57.27 |
| Balance sheet section | | |
| Current Tax liabilities | 75.65 | 52.85 |
| Total | 75.65 | 52.85 |

Note No: 26

| Particulars | (Rs. in Lakhs except No of Shares) | |
|--|--------------------------------------|--------------------------------------|
| | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
| Earnings per share | | |
| Profit/Loss attributable to equity shareholders of the Company | 289.29 | 742.02 |
| Weighted average number of equity shares | 45,00,000 | 45,00,000 |
| Adjusted Basic and Diluted earning per share (in Rs.) | 6.43 | 16.49 |

27. The Balances of GST Input Ledgers as per Books are subject to reconciliation with Balances as per GST Returns and consequential adjustments thereof.

28. Previous year figures are regrouped wherever necessary.

29. The Balances of Debtors, Creditors and Loans & Advances are subject to Confirmation and Reconciliation

For, MAAK and Associates,
Chartered Accountants
FRN : 135024W

CA Marnak Shah
Partner
Membership No. : 133926



Place: Ahmedabad
Date: 26/05/2025
UDIN : 25133926BMJHC89845

For and on behalf of Board of Directors of
SUMATHI CORPORATE SERVICES PRIVATE LIMITED

SUKUMAR REDDY
GARLAPATHI
Managing Director
DIN:00966068

SATYANARAYANA REDDY
GARLAPATHI
Director
DIN:00966199

Place: Hyderabad
Date: 26/05/2025

Place: Hyderabad
Date: 26/05/2025



DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to present the Directors' Report of your company together with the Audited Statement of Accounts and the Auditors' Report for the Financial Year ended on 31st March, 2025. The summarized financial results for the year ended on 31st March, 2025 are as under:

1. FINANCIAL RESULTS:

The Company's financial performance for the year under review are given hereunder:

| Particulars | (Amount in 'Lakhs' except EPS) | |
|---|--------------------------------|---------------------------|
| | Financial Year 2024-25 | Financial Year 2023-24 |
| Revenue from Operations | 8371.18 | 8785.54 |
| Other Income | 922.50 | 52.40 |
| Total Income | 9293.69 | 8837.94 |
| Earnings Before Interest, Tax, Depreciation (EBITED) | 776.47 | 1115.72 |
| Depreciation And Amortization | 36.35 | 17.95 |
| Finance Costs | 285.02 | 298.49 |
| Profit / (Loss) Before Tax (PBT) | 455.10 | 799.28 |
| Current Tax | 165.79 | 52.85 |
| Deferred Tax | 0.02 | 4.42 |
| Short provision of income tax of earlier years | - | - |
| Profit / (Loss) After Tax | 289.29 | 742.02 |
| Other comprehensive income / (loss), net of tax | - | - |
| Total Comprehensive income for the year | 289.29 | 742.02 |
| Earnings per share (EPS) | 6.43 | 16.49 |

2. THE STATE OF THE COMPANY'S AFFAIRS:

The Company has earned total income of Rs. 9293.69/- (in Lakhs) in the financial year 2024-25 in comparison with the total income of Rs. 8785.54 (in Lakhs) earned in the previous financial year. Further, your company has earned net profit of Rs. 289.29/- (in Lakhs) during the year under review as compared to net profit of Rs. 742.02/- (in Lakhs) earned in previous financial year.

The Board of Directors remains committed to driving sustained revenue growth and is actively pursuing strategic initiatives to elevate the company to its next phase of success.

3. DIVIDEND:

The Board of Directors of your company, after a comprehensive review of the prevailing circumstances that it would be prudent not to recommend any dividend for the financial year under review.



4. TRANSFER TO RESERVES

The details of amount transferred to the Reserves & Surplus has been mentioned in the Notes to the financial statements for the year ended 31st March, 2025.

5. NATURE OF BUSINESS AND ANY CHANGES THEREIN:

The Company is engaged in the business of providing services of handling the operations related to the management of unskilled to skilled labour; looking after the needs of administrative, sales, marketing & specialized manpower support staff. There has been no change in the nature of the Business during the financial year 2024-25.

6. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES COMPANIES

During the year under review, none of the companies has become or ceased to be Company's subsidiaries, joint ventures or associate companies.

- 1.) Your company is Wholly owned subsidiary of Caspian Corporate Services Limited.
- 2.) Your company is holding company of Sumathi Bright Shine Airport Services Private Limited.

Sumathi Bright Shine Airport Services Private Limited is Second Layer Subsidiary of Caspian Corporate Services Limited therefore, Caspian Corporate Services has already filed Audited Consolidated financial statement for Sumathi Corporate Services Private Limited and Sumathi Bright Shine Airport Services Private Limited therefore, Your Company is not required to prepare Consolidated financials.

7. REGISTERED OFFICE

As on 31st March, 2025, the registered office of the Company is situated at **105, F-Block, First Floor, Surya Towers, S P Road, Secunderabad, Hyderabad - 500003**. During the financial year under review, there has been no change in the location of the registered office.

8. SHARE CAPITAL

As on March 31, 2025, the Authorized, Issued, Subscribed and Paid-Up share capital of the Company was as follows:

| Share Capital | No. of Equity Shares | Face Value (In ₹) | Total Capital (In ₹) |
|---------------------------------------|----------------------|-------------------|----------------------|
| Authorized Capital | 45,00,000 | 10/- | 4,50,00,000/- |
| Issued/Subscribed and Paid up Capital | 45,00,000 | 10/- | 4,50,00,000/- |



During the financial year under review, there has been no change in the share capital of the Company. The issued, subscribed, and paid-up capital remains unchanged, reflecting the Company's stable equity structure throughout the reporting period.

As on 31st March, 2025, The Authorised Share Capital is Rs. 4,50,00,000/- (Rupees Four Crore Fifty Lakhs Only) divided into 45,00,000 Equity Shares of Rs. 10/- each and the Paid up Capital is Rs. 4,50,00,000/- (Rupees Four Crore Fifty Lakhs Only) divided into 45,00,000 Equity Shares of Rs. 10/- each.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on 31st March, 2025, the Board of the company consist of following directors;

| SR. NO. | NAME OF DIRECTOR/KMP | DESIGNATION | DIN |
|---------|-------------------------------|-------------------|----------|
| 1 | Sukumar Reddy Garlapati | Managing Director | 00966068 |
| 2 | Satyanarayana Reddy Garlapati | Director | 00966199 |

The Company has received a declaration from all the Directors under Section 164 and other applicable provisions, if any, of the Companies Act, 2013 that none of the Directors of the Company are disqualified under the provisions of the Companies Act, 2013 ("Act").

During the year under review, there is no change in the board of directors and key managerial personnel of the Company.

However, the Board of Directors of the Company is not duly constituted as the Company being deemed public Company (Pursuant to the Clause 71 of Section 2 of the Companies Act, 2013) requires minimum 3 (Three) Directors according Sub-section 1 of the Section 149 of the Companies Act, 2013 but Company has appointed only 2(two) directors.

10. MEETINGS OF BOARD OF DIRECTORS

The members of the board had duly met **05 times** for the Board meetings during the financial year under review. The intervening gap between any two consecutive Board Meetings did not exceed the maximum period prescribed by the Companies Act, 2013. The detailed attendance records and dates of these meetings are set forth below:

| Name of the Director | Date of the Meeting | | | | | Attendance | | |
|----------------------|---------------------|------------|------------|------------|------------|--|------------------------|-----------------|
| | 15/04/2024 | 30/05/2024 | 14/09/2024 | 10/12/2024 | 10/03/2025 | Number of meetings which Director or was | No of meeting attended | % of attendance |
| | | | | | | | | |



| | | | | | | entitled to attend | | |
|-------------------------------|---|---|---|---|---|--------------------|----|-----|
| SUKUMAR REDDY GARLAPATI | √ | √ | √ | √ | √ | 05 | 05 | 100 |
| SATYANARAYANA REDDY GARLAPATI | √ | √ | √ | √ | √ | 05 | 05 | 100 |

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

The Company has not made any investments, given guarantees, or provided securities during the financial year under review. However, the company has given loan during the financial year. Therefore, company has complied with the provisions of Section 186 of the Companies Act, 2013 and details of the same has given in the notes 13 to the Financial Statements.

12. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188(1) OF THE COMPANIES ACT, 2013:

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Companies Act, 2013.

Further, pursuant to the Section 134 of Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules 2014, the details of the Related Party Transactions entered by company with its related party in form AOC-2 is attached herewith as an **Annexure-II**.

13. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption, Foreign Exchange Earnings and Outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as **Annexure- III**.

14. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

15. DECLARATION BY INDEPENDENT DIRECTOR

As per requirements of the Companies Act, 2013, the Company is not required to appoint Independent Directors. Therefore requirement for obtaining Declaration by the Independent Directors pursuant to section 149(6) Companies Act, 2013 is not applicable to the Company.



16. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

1. In preparation of the Annual Accounts for the financial year ended 31st March 2025, the applicable Accounting Standards have been followed along with proper explanation to material departures;
2. The Directors have selected such Accounting Policies and applied them consistently and made judgments 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 or loss of the Company, for that period.
3. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. The Directors have prepared the Annual Accounts on a going concern basis.
5. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; though the company has adhered to the same voluntarily.
6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

17. PARTICULARS OF EMPLOYEES

The statement containing particulars of employees as required under section 197(12) of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not forming part of the report, as the said provisions are not applicable to the Company being private limited company.

MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

18. MANAGERIAL REMUNERATION

The company is not required to make disclosures pursuant to Rule 5 of Companies (Appointment and Remuneration of Managerial personnel) Rule, 2014 relating to Managerial Remuneration being an unlisted private company.



19. DETAILS OF 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 review, 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.

20. DEPOSITS

As per Section 73 of the Companies Act, 2013 of the company has neither accepted not renewed any deposits during the Financial Year. Hence the Company has not defaulted in repayment of deposits or payment of interest during the Financial Year.

21. STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The internal financial controls of company are adequate keeping in mind company's business size and mode of operations. All process and safety measures are followed to protect from any financial or business loss, unauthorized use or disposition of its assets. All the transactions are properly regulated through proper channels to maintain control.

The Company is adhering to all the applicable Accounting Standards. Further, there are teams which looks after the internal checks and verifies the internal control systems in accordance with policies of the Company.

22. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

23. CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 CSR is applicable to the company for the F.Y. 2024-25 However, as the amount required to be spent on CSR activities during the year does not exceed Rs. 50 Lakhs, the constitution of a CSR Committee is not mandatory in terms of Section 135(9) of the Act.

Accordingly, the Board of Directors has undertaken the responsibilities of the CSR Committee and has ensured compliance with the provisions of the Act and Rules made thereunder. The Company has not spent towards CSR activities during the year However, the company has spent Rs. 9,70,000/- after the expiry of the financial year 2024-25 but before the 6 months from expiry of the financial year 2024-25.



The Annual Report on CSR activities in the prescribed format is annexed herewith as **Annexure-II**.

24. AUDIT COMMITTEE

The Company is not required to constitute Audit Committee pursuant to Section 177 of the Companies Act, 2013 read with rule (6) of the Companies (Meetings of Board and its Powers) Rules, 2014 being a private limited company.

25. VIGIL MECHANISM

The company is not required to establish Vigil Mechanism pursuant to section 177 of the Companies Act, 2013 read with rule (7) of the Companies (Meetings of Board and its Powers) Rules, 2014 being a private limited company.

26. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE [“POSH”]:

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“POSH Act”). An Internal Complaints Committee (“ICC”) has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

| SR NO | Particulars | Number of complaints |
|-------|--|----------------------|
| 1. | Number of complaints of Sexual Harassment received in the Year | Nil |
| 2. | Number of Complaints disposed off during the year | Nil |
| 3. | Number of cases pending for more than ninety days | Nil |

27. NOMINATION AND REMUNERATION COMMITTEE

The Company is not required to constitute Nomination and Remuneration Committee pursuant to Section 178 of the Companies Act, 2013 read with rule (6) of the Companies (Meetings of Board and its Powers) Rules, 2014.

28. BOARD EVALUATION

The provisions relating to Board Evaluation is not applicable to the company being a private limited company. Therefore, statement indicating manner in which formal evaluation of Board, Committee, individual Director has been done by the Board pursuant to section 134 (3) (p) of the Companies Act, 2013 read with rule 8 (4) of the Companies (Accounts) Rules, 2014 is not required to attach with the Board Report.



29. CORPORATE GOVERNANCE

The provisions relating to Corporate Governance is not applicable to the company being a Private Limited Company.

30. AUDITOR

STATUTORY AUDITORS

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its Annual General Meeting ("AGM") held on 30th September, 2023 approved the appointment of M/s. MAAK & Associates, Chartered Accountants, Ahmedabad bearing Firm Registration No. 135024W as Statutory Auditors of the Company for a period of 5 years commencing from the conclusion of this AGM till the conclusion of the AGM to be held in the year 2027.

The statutory auditors of the company **M/S. MAAK & ASSOCIATES**, Chartered Accountants, having registration number FRN No. 135024W have presented the report for the year under review.

SECRETARIAL AUDITORS

Section 204 of the Companies Act, 2013 relating to Secretarial Audit is applicable to the company as the Company is Material Subsidiary of Listed Company. Therefore, the company is required to obtain secretarial Audit Report in Form No. MR-3 pursuant to Section 204(1) of the Companies Act, 2013 and rule (9) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as **Annexure-IV**.

COST AUDITORS

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company is not required to maintain Cost Records under said Rules.

31. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

The Statutory Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their report on the financial statements for the financial year ended 31st March 2025. Therefore, no further explanation is required in this regard.

Further, the below table provides a brief on clarification provided by the management in respect of observations made by Secretarial Auditor in the Secretarial Audit for the year ended 31st March, 2025:

| SR NO | SECRETARIAL AUDITOR'S OBSERVATIONS | MANAGEMENT'S REPLY ON OBSERVATIONS |
|-------|--|--|
| 01. | the Board of Directors of the Company is not duly constituted as the Company being deemed public Company (Pursuant to the Clause 71 of Section 2 of the Companies Act, 2013) requires minimum 3 (Three) Directors according Sub-section 1 of the Section 149 of the Companies Act, 2013 but Company has appointed only 2(two) directors | The Company is looking for suitable candidate to be appointed as Independent Director on its Board. The management had given assurance to comply with regulation. |
| 02. | Board of the Directors of Company has approved annual financial statements on 30th May 2024 for financial year ended on 31st march 2024. However, Company has not filed Form MGT- 14 pursuant to Section 117 of the Companies Act, 2013. | The Board of Directors acknowledges the observation made by the Secretarial Auditor. The delay in filing Form MGT-14 was due to inadvertent oversight. The Company has since taken corrective action and The management had given assurance to comply with regulation. |
| 03. | Caspian Corporate Services Limited (holding Company) has given Corporate Guarantee on behalf of Sumathi Corporate Services Limited to State bank of India for amount 233100000 (Rupees Twenty Three Crore Thirty One Lakhs). However, Company has not Filed modification of charge form CHG-1 pursuant to Section 77 of the Companies Act, 2013. | The Board of Directors acknowledges the observation made by the Secretarial Auditor. The delay in filing Form CHG-1 was due to inadvertent oversight. The Company has since taken corrective action and The management had given assurance to comply with regulation. |
| 04. | The Company has used borrowing facility exceeding limit specified under Section 180 of the Companies Act, 2013. However Company has not passed any Shareholders resolution for the same. | The Board of Directors acknowledges the observation made by the Secretarial Auditor and The Company has since taken corrective action and The management had given assurance to comply with regulation. |

32. SHARES

- a) BUY BACK OF SECURITIES
The company has not bought back any of its securities during the year under review.
- b) SWEAT EQUITY
The company has not issued any Sweat Equity Shares during the year under review.
- c) BONUS SHARES
The company has not issued any Bonus Shares during the year under review.
- d) EMPLOYEES STOCK OPTION PLAN



The Company has not provided any Stock.Option Scheme to the employees.

33. NUMBER OF COMPLAINTS RELATING TO CHILD LABOUR, FORCED LABOUR, INVOLUNTARY LABOUR

No cases of child Labour, forced Labour, involuntary Labour and discriminatory employment were reported in the last financial year under review.

34. FRAUD REPORTING

There were no cases of frauds reported by auditors under sub-section (12) of section 143 to the Board other than those which are reportable to the Central Government.

35. COMPLIANCE WITH SECRETARIAL STANDARDS

The company has complied with the applicable secretarial standards and other secretarial standards voluntarily adopted by the company.

36. WEB LINK OF ANNUAL RETURN, IF ANY:

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

37. CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

The Company, financial or operational creditor has not filed any application for corporate insolvency resolution process under the IBC before the NCLT. Hence, disclosure relating to such is not applicable to the company.

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

During the year under the review, there were no one time settlements and valuations made by the company for loans obtained from banks and financial institutions.

39. ACKNOWLEDGMENTS:

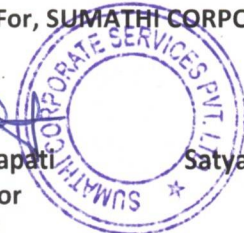
Your directors wish to place on record their sincere thanks and appreciation for the continuing support and unstinting efforts of investors, vendors, dealers, business associates and employees in ensuring an excellent all around operational performance.

For, SUMATHI CORPORATE SERVICES PRIVATE LIMITED

Place: Secunderabad
Date: 23/08/2025


Sukumar Reddy Garlapati
Managing Director
DIN: 00966068


Satyanarayana Reddy Garlapati
Director
DIN: 00966199





**ANNEXURE - I
FORM NO. AOC-2**

[Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Companies Act, 2013 and Rules 8 (2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of Contracts / Arrangements entered into by the Company with the Related Parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including certain Arm's Length transactions under third proviso thereto:

A. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS NOT AT ARM'S LENGTH BASIS: There are no such transactions during the year (F.Y. 2024-25) which are not at arm's length basis.

B. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS: (In Lakhs)

| Name (s) of the Related Party and nature of Relationship | Sumathi Agro Industries (Entity in which Common Director) | Sumathi Infratech Private Limited (Entity in which KMP is having Controlling Interest) | Sumathi Brightshine Airport Services Private Limited (Entity in which KMP is having Controlling Interest) | Sumathi Seeds Private Limited (Entity in which KMP is having Controlling Interest) | Satyanarayana Reddy (Director) | Caspian Seeds Private Limited (Entity in which KMP is having Controlling Interest) |
|--|---|--|---|--|--------------------------------|--|
| Nature of contract/arrangement/transactions | → Loan Taken → Loan Repaid | → Loan Taken | → Loan Given → Investment | → Receivable → Payable | → Remuneration | → Loan Taken → Loan Repaid |
| Duration of contract/arrangements/transactions | 01/04/2024 To 31/03/2025 | 01/04/2024 To 31/03/2025 | 01/04/2024 To 31/03/2025 | 01/04/2024 To 31/03/2025 | 01/04/2024 To 31/03/2025 | 01/04/2024 To 31/03/2025 |
| Salient Terms of contract/arrangements/transactions including the value if any | Rs. 206.30/- Rs. 65.45/- | Rs. 219.69/- | Rs. 375.74/- | Rs. 394.50/- Rs. 530.36/- | Rs. 4.95/- | Rs. 72.00/- Rs. 72.00/- |
| Date(s) of approval by the Board | | | | | | |
| Amount paid as Advances, if any | - | - | - | - | - | |
| Outstanding at the end of the Financial year 2024-25 | Rs. 822.04/- | Rs. 479.67/- | Rs. 586.54/- | Rs. 125.17/- (Receivable) | NIL | NIL |



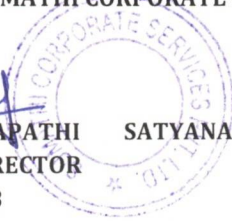
sumathi corporate services pvt. ltd.

| | | | | | | |
|--|--|--|---|--|--|--|
| | | | (Loan Given) Rs. 11.10/- (Investment) | | | |
|--|--|--|---|--|--|--|

For and on behalf of SUMATHI CORPORATE SERVICES PRIVATE LIMITED


SUKUMAR REDDY GARLAPATHI
MANAGING DIRECTOR
DIN: 00966068


SATYANARAYANA REDDY GARLAPATI
DIRECTOR
DIN: 00966199



Place: Secunderabad
Date: 23/08/2025

sumathi corporate services pvt. ltd.

Surya Towers, 1st Floor, F-Block, 105, Sardar Patel Road, Secunderabad-500003. (T.S.) India
Tel. +91 40 27847979
e-mail: info@sumathi.in, www.sumathi.in
CIN No. U93090TG2007PTC053727



ANNEXURE-II

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

[Pursuant to Section 134(3) (m) of The Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014]

A. CONSERVATION OF ENERGY:

Your company is committed to adopt and promote clean energy methods to conserve clean energy and lesser consumption of electricity. The efforts to optimize the use of energy through improved operational methods and other means shall be implemented with start of operations in future.

B. TECHNOLOGY ABSORPTION:


Your company is committed to use smarter technologies for improved productivity and lesser consumption of resources which will eventually result in savings for your company. Teams have been formed and synchronised in a manner in different industry verticals to optimize the best use of resources. These methods enable teams to explore, learn and adapt smarter practices, smarter procedures which results in time efficient resolutions.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO: (Amount in Lakhs)

| Sr. No. | Particulars | Year ended 31st March, 2025 |
|---------|-------------------------------|-----------------------------|
| 1. | Total Foreign Exchange used | NIL |
| 2. | Total Foreign Exchange earned | NIL |

For, SUMATHI CORPORATE SERVICES PRIVATE LIMITED

Place: Secunderabad
Date: 23/08/2025


Sukumar Reddy Garlapati
Managing Director
DIN: 00966068




Satyanarayana Reddy Garlapati
Director
DIN: 00966199



ANNEXURE— III

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

1. Brief outline on CSR Policy of the Company

Our CSR Policy is a statement of its commitment towards social responsibility and sustainability. Sumathi Corporate Services Limited (SCSL) understands its responsibility towards the society in which it operates and is initiating small but significant steps in bringing positive changes in the environment for sustainable development taking into consideration the interest of various stakeholders. With the rapidly changing corporate environment, more functional autonomy, operational freedom etc., SCSL has adopted CSR Policy as a strategic tool for sustainable growth. For company in the present context, CSR Policy adopted is not just tool of investment of funds for social activity but also efforts to integrate business processes with social processes. We contribute to serve the development of people by shaping their future with meaningful opportunities, thereby accelerating the sustainable development of society while preserving the environment, and making our planet a better place today and for future generations.

2. Composition of CSR Committee

Pursuant to the provisions of Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 CSR is applicable to the company for the F.Y. 2024-25 However, as the amount required to be spent on CSR activities during the year does not exceed Rs. 50 Lakhs, the constitution of a CSR Committee is not mandatory in terms of Section 135(9) of the Act. And hence the company has not constituted CSR Committee.

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

Composition of CSR Committee : Not Applicable

CSR Policy: Not Applicable as the company doesn't have website.

CSR Projects: Not Applicable as the company doesn't have website.

4. Provide the executive summary along with web-links of impact assessment of CSR

Project carried out in pursuance of Sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable: N.A.

5.

| Particulars | Amount (in Lakhs) |
|--|-------------------|
| a) Average net profit of the company as per section 135(5) | 480.85333/- |
| b) Two percent of average net profit of the company as per section 135(5) | 9.61707/- |
| c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years | NIL |
| d) Amount required to be set-off for the financial year, if any | NIL |
| e) Total CSR obligation for the financial year (b+c+d) | 9.61707/- |

6.

| Particulars | Amount (in Lakhs) |
|--|-------------------|
| a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Projects) | NIL |
| b) Amount spent in Administrative Overheads | NIL |
| c) Amount spent on Impact Assessment, if applicable | NIL |
| d) Total amount spent for the Financial Year (a+b+c) | NIL |

e) CSR amount spent or unspent for the financial year: (In Lakhs)

| Total Amount Spent for the Financial Year (in Lakhs) | Amount Spent | | | | |
|--|---|------------------|---|-----------|------------------|
| | Total Amount transferred to Unspent CSR Account as per section 135(6) | | Amount transferred to any fund specified under Schedule VII as per second provision to section 135(5) | | |
| | Amount | Date of Transfer | Name of the Fund | Amount | Date of Transfer |
| 9.61707/- | NIL | N.A. | ABV Foundation | 9.61707/- | 01/07/2025 |

f) Excess amount for set-off, if any:

| Sr. No. | Particulars | Amount (in Lakhs) |
|---------|---|-------------------|
| (i) | Two percentage of average net profit of the company as per section 135(5) | 9.61707/- |
| (ii) | Total CSR obligation for the Financial Year 2024-25 | 9.61707/- |
| (iii) | Total amount spent for the Financial Year | NIL |
| (iv) | Excess amount spent for the Financial Year [(iii)-(ii)] | NIL |
| (v) | Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any | NIL |
| (vi) | Amount available for set off in the succeeding Financial Years [(iv)-(v)] | NIL |

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:



| Sr. No. | Preceding Financial year(s) | Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Lakh) | Balance Amount in Unspent CSR Account under sub-section (6) | Amount in Spent the Financial Year (in) | Amount transferred to a Fund as specified under schedule VII as per second proviso to subsection 5 | Amount remaining to be spent in succeeding Financial Years (in) | Deficiency, if any |
|---------|-----------------------------|--|---|---|--|---|--------------------|
| 1 | 2024-25 | NIL | NIL | NIL | 9.61707/- | NIL | |

8. Whether any capital asset have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

Furnish the details relating to such asset(s) created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

| Sr. No. | Short particulars of the property or asset(s) [including complete address and location of the property] | Pin code of the property or asset(s) | Date of creation | Amount of CSR amount spent | Details of entity/Authority/beneficiary of the registered owner | | |
|---------|---|--------------------------------------|------------------|----------------------------|---|------|--------------------|
| | | | | | CSR Registration Number, if applicable | Name | Registered Address |
| N.A. | N.A. | N.A. | N.A. | NIL | N.A. | N.A. | N.A. |

9. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per sub section (5) of section 135: Not applicable

For, SUMATHI CORPORATE SERVICES PRIVATE LIMITED

Place: Secunderabad

Date: 23/08/2025


Sukumar Reddy Garlapati
Managing Director
DIN: 00966068


Satyanarayana Reddy Garlapati
Director
DIN: 00966199

