DS ASSOCIATES
Chartered accountants

Office & Resi. :10, Parmar Road, P.O. Bhadrakali, Hooghly, 712232, West Bengal
Mobile : 9231593251 Email: fcadulal@rediffmail.com

INDEPENDENT AUDITORS' REPORT

To the Members of SAKET HIRISE PRIVATE LIMITED
CIN: U45203WB2006PTC111415

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **M/s SAKET HIRISE PRIVATE LIMITED ("the Company"),** which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its financial performance, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on these Financial Statements.

Key Audit Matters

Key Audit Matters are those matters that in our professional judgment were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

DS ASSOCIATES Membership No: 053149 Chartered Accountant

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to

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read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 the Cash Flows Statement dealt with by this report are in agreement with the books of account;

   (d) In our opinion, the aforesaid Financial Statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

   (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

   (f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;

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(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, other than the loans and/or investments 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.;

v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(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

vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (issued by the Institute of Chartered Accountants of India, the company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility wherein the accounting software did not have the audit trail feature enabled throughout the year. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software except for some instances. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. "Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention."

DS ASSOCIATES Membership No: 053149 Chartered Accountant

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Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.

For DS Associates,
Chartered Accountants
FRN: 317063E

DS ASSOCIATES
Membership No: 053149
Chartered Accountants

(CA Dulal Sarkar)
Proprietor
Membership No.: 053149
Place: Kolkata
Date: 16.09.2025
UDIN: 25053149BMIQGH8257

SAKET HIRISE PRIVATE LIMITED

4th floor ,8 Mott Lane (now monilal saha lane), Kolkata, 700013
CIN: U45203WB2006PTC111415
E-mail Id: hirisesaket@gmail.com
Phone no: 033-2651016

BOARD REPORT

To,
The Members of
SAKET HIRISE PRIVATE LIMITED

Your Directors have pleasure in presenting their **Board's Report** together with the Audited Financial Statements of the Company for the financial year ended **31st March 2025**.

FINANCIAL SUMMARY/HIGHLIGHTS (Amount in Hundred Rs.)

PARTICULARS	FINANCIAL STATEMENTS	
	CURRENT FY (2025)	PREVIOUS FY (2024)
Revenue from Operations	428	134
Other Income	4,945	00
Profit / (Loss) Before Depreciation, Finance Costs, Amortization, exceptional, extraordinary items & Tax expense	**4,062**	**11**
Less: Depreciation/ Amortization/Impairment	00	00
Profit/ (Loss) before Finance costs, exceptional and/or extraordinary items and Tax expense	**4,062**	**11**
Less: Finance Costs	00	00
Profit/ (Loss) before exceptional and/or extraordinary items and Tax expense	**4,062**	**11**
Add/(Less): Exceptional and/or extraordinary items	00	00
Profit/ (Loss) before Tax expense	**4,062**	**11**
Less: Tax Expense (Current Tax Expense)	00	00
Short Provision	00	00
Deferred Tax	00	00
Income tax for the earlier year	00	00
Profit/Loss for the year (1)	**4,062**	**11**
Total Comprehensive Income/Loss (2)	00	00
Total (1) + (2)	**4,062**	**11**
Balance of profit/loss for earlier years	2714	2704
Less: Transfer to Reserves	00	00
Balance Carried Forward	**6,777**	**2714**
Earning Per Equity share:		
1.Basic	8.125	0.0002

2.Diluted	8.125	0.0002

STATE OF COMPANY'S AFFAIRS (Amount in Hundred Rs.)

During the year under review, the total Income/Revenue of the Company was 5,372(Amount in hundred). The Company has made profit of Rs.4,062/- (Amount in hundred) in the current year against Rs. - 11 (Amount in hundred) in the previous year on standalone basis. Your Directors are continuously looking for avenues for future growth of the Company.

TRANSFER TO RESERVES -

Your Directors do not propose to transfer any amount to any Reserve for the Financial Year ended 31st March, 2025.

DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances and keeping in view the company's dividend distribution policy, has decided that it would be prudent, not to recommend any Dividend for the year under review.

CHANGE IN THE NATURE OF BUSINESS

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

CHANGE IN THE CAPITAL STRUCTURE

There is no change in the capital structure of the Company during the period under review.

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the financial year 2024-2025, no changes has been taken occurred in the composition of the Board of directors of the Company.

After the end of the year and up to the date of this Board Report

There no changes have been taken place after end of the year and up to the board report in the composition of the

INDEPENDENT DIRECTORS

The Board of Directors of the Company hereby confirms that the Company is not required to appoint the Independent Director(s) under section 149(6) of the Companies Act, 2013 read with Rule 4 of Companies (Appointment and Qualification of Directors) Rules, 2014.

BOARD COMMITTEES

AUDIT COMMITTEE

The Board of Directors of the company hereby confirms that the company is not required to constitute Audit Committee in accordance with the provisions of section 177 of the Companies Act, 2013.

NOMINATION AND REMUNERATION COMMITTEE

The Board of Directors of the Company hereby confirms that the Company is not required to constitute Nomination and Remuneration Committee as per the provisions of section 178 (1) of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 hence other acts incidental or ancillary thereto are also not applicable on the Company.

CSR CORPORATE SOCIAL RESPONSIBILITY AND CSR COMMITTEE

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

The Company does not have any subsidiary, joint venture or associate company during the financial year ended 31st March, 2025.

MATERIAL CHANGES FROM THE DATE OF CLOSURE OF THE FINANCIAL YEAR IN THE NATURE OF BUSINESS AND THEIR EFFECT ON THE FINANCIAL POSITION OF THE COMPANY UPTO THE DATE OF THE BOARD REPORT

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this Board Report.

WEB LINK OF ANNUAL RETURN

The Company doesn't have any website. Therefore, no need of publication of annual return.

MEETINGS OF THE BOARD OF DIRECTORS

The Board met SIX (06) times during the Financial Year 2024-2025. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. The following Meetings of the Board of Directors were held during the Financial Year 2024-2025:

S. No.	Date of Meeting	Board Strength	No. of Directors Present
1.	14-05-2024	2	2
2.	28-06-2024	2	2
3.	07-08-2024	2	2
4.	16-10-2024	2	2
5.	25-11-2024	2	2
6.	09-01-2025	2	2

ATTENDANCE OF DIRECTORS AT BOARD MEETINGS, LAST ANNUAL GENERAL MEETING (AGM)

S. No.	Name of Director	Attendance at Meetings During 2024-2025		
		Designation	Board Meetings	Annual General Meeting (09-07-2024)
1	SANGHA RAKSHIKA KHAITAN	Director	6	**YES**
2	HUNSA RUNGTA	Director	6	**YES**

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REMUNERATION/COMMISSION RECEIVED BY MANAGING/WHOLE TIME DIRECTOR FROM THE COMPANY OR ITS HOLDING OR SUBSIDIARY COMPANY

There are no Managing Directors and Whole Time Directors appointed in the company during the year under review, hence, the disclosure / reporting in this regard is not applicable.

DISCLOSURE OF LOANS TAKEN FROM THE DIRECTOR(S) AND ITS RELATIVE(S)

During the financial year under review, the Company has taken loan(s), the details of which have been appropriately disclosed in the Notes to Accounts forming part of the Financial Statements.

Accordingly, the disclosure requirements under the applicable provisions of the Companies Act, 2013 have been complied with to the extent applicable.

LOANS, GUARANTEES AND INVESTMENTS

During the financial year under review, the Company has given loan(s) and/or made investment(s), the details of which have been appropriately disclosed in the Notes to Accounts forming part of the Financial Statements.

The Company has not given any guarantees or provided any securities during the year.

Accordingly, the provisions of Section 186 of the Companies Act, 2013 have been complied with to the extent applicable.

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

The disclosures pertaining to conservation of energy, technology absorption and foreign exchange earnings and outgo are not applicable to the Company during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) and 134(5) of the Companies Act, 2013, the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; if any

(b)The directors had selected such accounting policies and applied them consistently and made judgements 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 ended on 31.03.2025 and of the Profit of the company for the year ended on that date;

(c)The directors had 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;

(d)The directors had prepared the annual accounts on a going concern basis; and (e)The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(f) Clause (e) of section 134(5) is not applicable as the Company is not a listed Company.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year ended 31st March, 2025, such controls were tested and no reportable material weaknesses in the design or operation were observed.

MAINTENANCE OF COST RECORDS UNDER SECTION 148(1) OF COMPANIES ACT, 2013.

The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the activities carried out by the Company. Accordingly, the provisions relating to maintenance of cost records are not applicable to the Company for the financial year ended 31st March, 2025.

CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at the workplace and endeavours to provide a safe and respectful working environment.

The provisions relating to the constitution of an Internal Complaints Committee (ICC) under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 were not applicable to the Company during the financial year ended 31st March, 2025, as the Company did not have any employee on its rolls throughout the year.

The following is the summary of complaints received and disposed of relating to sexual harassment and matters connected or incidental thereto during the FY 2024-25:

Number of complaints received	NIL
Number of complaints disposed off	NIL
Number of complaints pending for more than ninety (90)days	NIL

STATEMENT WITH RESPECT TO THE COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

The Board of Directors hereby confirms that the provisions of the Maternity Benefit Act, 1961 were not applicable to the Company during the financial year ended 31st March, 2025, as the Company did not have any employee on its rolls throughout the year. Accordingly, there were no maternity cases during the year.

However, the Company shall ensure compliance with the applicable provisions of the Maternity Benefit Act, 1961 as and when the same become applicable in future.

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DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016)

No application has been made nor is any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year under review. Hence, there is no question in respect of its status at the end of the financial year.

STATUTORY AUDITOR AND AUDITORS' REPORT

Pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed there under, as amended from time to time, M/s DS ASSOCIATES, Chartered Accountants, were appointed as Statutory Auditors of the Company at the Annual General Meeting (AGM) of the Company.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

SECRETARIAL AUDIT REPORT

Provisions of Section 204 of the Companies Act, 2013 are not applicable on the company.

INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the requirement to appoint an internal auditor is not applicable to the Company, as it does not fall under the prescribed class of companies as specified in the said rules. Accordingly, no internal auditor was appointed during the financial year ended 31st March, 2025.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the financial year ended 31st March, 2025, the Company has not entered into any contracts or arrangements with related parties. Accordingly, the provisions of Section 188 of the Companies Act, 2013 and the disclosure requirements under Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014 are not applicable to the Company.

EXPLANATIONS OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITOR IN HIS REPORT

There are no qualifications, reservations, adverse remarks or disclaimers made by the Auditors in their Report. The Notes to the financial statements are self-explanatory and do not call for any further explanation.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

No fraud has been reported by the Auditors to the Board under Section 143(12) of the Companies Act, 2013 during the financial year under review.

RISK MANAGEMENT

The Company operates in a dynamic business environment and is exposed to various business and operational risks. The Board of Directors is responsible for overseeing the risk management framework of the Company.

Considering the size and nature of operations, the Company has adopted appropriate risk management practices to identify, evaluate and mitigate business risks on a timely basis. The risk management process aims to minimize adverse impact on business objectives and ensure sustainable growth of the Company

ESTABLISHMENT OF VIGIL MECHANISM

Pursuant to the provisions of Section 177(9) and 177(10) of the Companies Act, 2013 read with the relevant Rules made thereunder, the requirement to establish a Vigil Mechanism is applicable to listed companies, companies which accept public deposits and companies which have borrowed money from banks or public financial institutions in excess of the prescribed limits.

Since the Company does not fall under any of the above categories, the provisions relating to the establishment of a Vigil Mechanism were not applicable to the Company during the financial year under review.

However, the Company is committed to maintaining high standards of integrity, transparency and ethical conduct and encourages employees, if any, to raise genuine concerns directly to the management

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

No significant or material orders were passed by any Regulators, Courts or Tribunals during the financial year under review which would impact the going concern status or future operations of the Company

SECRETARIAL STANDARDS OF ICSI

During the financial year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Government of India pursuant to Section 118(10) of the Companies Act, 2013

GENERAL

Loans, Guarantees, Securities and Investments:

The Company has not made any loans or investments, nor given any guarantees or provided any securities during the financial year under review. Accordingly, the provisions of Section 186 of the Companies Act, 2013 are not applicable to the Company.

Your Directors state that no disclosure or reporting is required in respect of the following items, as there were no transactions relating to these items during the financial year ended 31st March, 2025:

1. Details relating to deposits covered under Chapter V of the Companies Act, 2013
2 Issue of equity shares with differential rights as to dividend, voting or otherwise
3. Issue of shares including sweat equity shares or employee stock options schemes.
4. The Company has not bought back any Equity Share and therefore these disclosure norms

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are not applicable to the Company.

5. The details of difference between the amount of valuation done at the time of one-time settlement and the valuation done while taking loan from Banks or Financial Institutions along with the reasons thereof

6. During the year under review, the Company did not have any employee on its rolls throughout the year and there were no matters requiring disclosure under the applicable provisions of the Companies Act, 2013 in this regard

7. During the financial year under review, there were no amounts required to be transferred to the Investor Education and Protection Fund (IEPF) in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

ACKNOWLEDGEMENT

Your Directors wish to express their sincere appreciation for the continued support and cooperation received from the Government Authorities, Customers, Vendors, Shareholders and other Stakeholders during the year under review. Your Directors also place on record their appreciation for the committed efforts and support of the employees of the Company.

For and on the Behalf of the Board of Directors of
M/s SAKET HIRISE PRIVATE LIMITED

	SAKET HIRISE PVT. LTD. Sangha Rakshika Khaitan Director	SAKET HIRISE PVT. LTD. Hunsa Rungta Director
Place: KOLKATA **Date: 16-09-2025**	**SANGHA RAKSHIKA KHAITAN** **Director**	**HUNSA RUNGTA** **Director**
	DIN:08695818 **38, S N ROY ROAD, SAHAPUR, NEAR SAHAPUR POST OFFICE, CIRCUS AVENUE, KOLKATA-700038, WB**	**DIN: 08604746** **20,VILL-BELAISA, POST SADAR, AZAMGARH, SAGRI, 276001, UP**

SAKET HIRISE PRIVATE LIMITED
8 MOTT LANE, 4TH FLOOR, KOLKATA- 700013
CIN: U45203WB2006PTC111415

BALANCE SHEET AS ON 31-03-2025

			Amount in Hundred
Particulars	**Note No.**	**As at 31-03-2025**	**As at 31-03-2024**
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	1	5,000	5,000
Reserves and Surplus	2	6,777	2,714
Non-Current Liabilities			
Long-Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities	3	98,307	43,448
Long-term provisions		-	-
Current Liabilities			
Short-Term Borrowings	4	20,955	-
Trade Payables			-
Total outstanding dues of micro enterprises & small enterprises; and		-	-
Total outstanding dues of creditors other than micro enterprises & small enterprises		-	-
Other Current Liabilities	5	150	20
Short-term provisions	6	-	-
		1,31,189	51,182
ASSETS			
Non-Current Assets			
Property, Plant & Equipment and Intangible assets	7	38,201	47,710
Property, Plant & Equipment		-	-
Intangible Assets		-	-
Capital Work in Progress		-	-
Intangible assets under development		-	-
Non-Current Investments		-	-
Long-Term Loans and Advances		-	-
Other non-current assets	8	52	52
Current Assets			
Current investments	9	60,000	
Inventories		-	-
Trade Receivables	10	-	523
Cash and Bank Balances	11	3,137	2,897
Short-Term Loans and Advances	12	29,800	-
Other current assets			
		1,31,189	51,182
Significant Accounting Policies		-	
Notes forming part of the Financial Statements	1 to 16		

In terms of our report of even date annexed

For DS Associates
Chartered Accountants
FRN : 317063E

DS ASSOCIATES Membership No: 053149 Chartered Accountant

CA Dulal Sarkar
Proprietor
Membership No : 053149
UDIN : 25053149BMIQGH8257
Place: Kolkata
Date: 16.09.2025

For and on behalf of the Board
SAKET HIRISE PVT. LTD.
Director
SANGHA RAKSHIKA KHAITAN
Director
DIN: 08695818

SAKET HIRISE PVT. LTD.
Director
HANSA RUNGTA
Director
DIN: 08604746

SAKET HIRISE PRIVATE LIMITED
8 MOTT LANE, 4TH FLOOR, KOLKATA- 700013
CIN: U45203WB2006PTC111415

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31-03-2025

			Amount in Hundred
Particulars	**Note No.**	**As at 31-03-2025**	**As at 31-03-2024**
Revenue from Operations	13	428	134
Other Income	14	4,945	-
Total Income		5,372	134
Expenses			
Employee Benefits Expense		-	-
Depreciation Expense		-	-
Operating and Other Expenses	15	1,310	123
Total Expenses		1,310	123
Profit Before Tax		4,062	11
Tax Expense :			
Current Tax		-	-
Deferred Tax		-	-
Earlier Years		-	-
Net Tax Expense		-	-
Profit for the Year		4,062	11
Earnings Per Equity Share (F. V. of ₹ 10/- each) **:**	16		
Basic and Diluted (in ₹)		8.12	0.02
Significant Accounting Policies			
Notes forming part of the Financial Statements	1 to 16		

In terms of our report of even date annexed

For DS Associates
Chartered Accountants
FRN : 317063E

DS ASSOCIATES Membership No: 053149 Chartered Accountant

CA Dulal Sarkar
Proprietor
Membership No : 053149
UDIN : 25053149BMIQGH8257
Place: Kolkata
Date: 16.09.2025

For and on behalf of the Board

SAKET HIRISE PVT. LTD.

Director
SANGHA RAKSHIKA KHAITAN
Director
DIN: 08695818

SAKET HIRISE PVT. LTD.

Director
HANSA RUNGTA
Director
DIN: 08604746

SIGNIFICANT ACCOUNTING POLICIES

A Basis of Preparation

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP) in India, in compliance with the provisions of the Companies Act, 2013 and the accounting standards as specified under section 133 in the Companies Act, 2013 read with rule 7 of the Companies (Accounts) rule 2014 prescribed by the Central Government. The management evaluates all recently used or revised accounting standards on an ongoing basis. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

B Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting standards and principles in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

C Property, Plant & Equipment

Property, Plant and Equipments are stated at their cost of acquisition, net of availed taxes, less accumulated depreciation and impairment loss, if any. All costs, including financing costs, relating to the acquisition and installation of Property,Plant and Equipments and bringing it to its working condition for its intended use, net of charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the Property,Plant and Equipments are capitalised. Depreciation on Property, Plant and Equipments is provided on Written Down Value (WDV) method based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except on Hotel Building on which Depreciation has been provided on Straight Line Method (SLM) basis.

D Valuation of Investments

Long term investments are stated at cost of acquisition less provision for permanent diminution, if any, in value of such investments.

E Valuation of Inventories

Inventories are valued as under :

(i) Completed Projects - At lower of Cost or Market Value

(ii) Project-in-Progress - At Cost

Project-in-Progress includes cost of land, development costs, construction costs/materials and expenses incidental to the projects undertaken by the Company.

F Revenue Recognition

(i) Revenue from sale of land is recognised in the Statement of Profit and Loss when the ownership along with significant risks and rewards are transferred to the buyer, generally upon execution and registration of the sale deed, and there is no significant uncertainty regarding collection of the consideration.

(ii) Revenue from sale of raw agricultural materials such as pulses, rice, and other loose items is recognised when the control of goods is transferred to the buyer, generally upon delivery of goods, and there is no significant uncertainty regarding collection of consideration. Purchases are recorded on accrual basis when the control of goods is obtained.

DS ASSOCIATES
Membership No: 053149
Chartered Accountants

G Foreign Exchange Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of the transaction. Monetary items denominated in foreign currencies at the year end, are restated at year end rates. Non monetary foreign currency items are carried at cost.

H Employee Benefits

Short-term employee benefits like Provident Fund, Salary, Bonus etc. are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.
Post employment and other long-term employee benefits are recognised as an expense in the Statement of Profit and Loss on the basis of post employment and other long-term benefits are charged to the Statement of Profit and Loss.

I Borrowing Costs & Period Costs

The borrowing costs which are directly attributable to the construction of a qualifying assets are charged to the cost of the asset and other interest costs are charged as period cost. Indirect costs are treated as 'Period Costs' and are charged to Statement of Profit & Loss in the year they are incurred.

J Cash Flow Statements

The Cash Flow Statement is prepared by the indirect method set out in AS -3 on Cash Flow Statements and present the cash flows from operating investing and financing activities of the Company.
Cash and cash equivalents presented in the Cash Flow Statement consists of cash in hand and demand deposits with bank.

K Earnings Per Share

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on Earning Per Share. In determining earning per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the period. The numbers of shares used in computing diluted earnings per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as on the beginning of the period, unless issued at a later date.

L Provision for Current and Deferred Tax

Provision for current Income Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or subtantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainity that sufficient future taxable income will be available against which such deferred tax asset can be realized.

M Capital Expenditure Reserve

The company has created a Capital Expenditure Reserve in accordance with agreement entered into between the company and Marriott Hotels India Private Limited from out of Surplus in Statement of Profit and Loss. This reserve shall be used for future capital expenditure of the Hotel owned by the company.

N Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.
Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

DS Associates * Chartered Accountants * Membership No: 053149

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred

1	SHARE CAPITAL	As at 31-03-2025	As at 31-03-2024
	Authorised :		
	50,000 (P.Y. 50,000) Equity Shares of ₹10/- each	5,000	5,000
	Issued, Subscribed & Fully paid-up :		
	50,000 (P.Y. 50,000) Equity Shares of ₹10/- each	5,000	5,000
		5,000	5,000

(a) **Terms / Rights attached to Equity Shares**

The Company has only one class of Equity Shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in the Register of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders of the same class.

In the event of liquidation of the Company, Equity Shareholders will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of the equity shares held by the shareholders.

(b) **Details of Shareholders holding more than 5 % (percent) shares in the Company**

	As at 31-03-2025		As at 31-03-2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of ₹ 10 each fully paid-up				
Name of the Shareholders				
Kamdhenu Vintrade Pvt Ltd	40,000	80.00%	0	0.00%
Shreyashi Tradecom Pvt. Ltd.	4,900	9.80%	4,900	9.80%
Shashi Kant Saket Kumar	5,000	10.00%	5,000	1000.00%

(c) **Reconciliation of number of shares outstanding is set out below:**

	As at 31-03-2025		As at 31-03-2024	
	No. of Shares	Amount in Hundred	No. of Shares	Amount in Hundred
Equity shares at the beginning of the year	10,000	5,000	10,000	5,000
Add: Shares issued during the year	0	0	0	0
Less: Buy Back	0	0	0	0
Equity shares at the end of the year	10,000	5,000	10,000	5,000

(d) **Shares held by Holding Company**

Out of Equity Shares issued by the Company, shares held by its Holding Company is as follows :

	No. of Shares	No. of Shares

(e) **Aggregate No. and class of Shares bought back during the period of five years immediately preceding the reporting date:**

	As at 31-03-2025	As at 31-03-2024
	No. of Shares	No. of Shares

(f) **Shareholding of Promoters as at 31-03-2025**

S. No.	Promotor Nmae	No. of Shares	% of total shares	% Change during the year
1	Kamdhenu Vintrade Pvt Ltd	40,000	80.00%	100.00%
2	Shashi Kant Saket Kumar	5,000	10.00%	0.00%
	Total	45,000	90.00%	100.00%

Shareholding of Promoters as at 31-03-2024

S. No.	Promotor Nmae	No. of Shares	% of total shares	% Change during the year
1	Kamdhenu Vintrade Pvt Ltd	40,000	80.00%	0.00%
2	Shashi Kant Saket Kumar	5,000	10.00%	0.00%
	Total	45,000	90.00%	0.00%

As per records of the Company, including its registers of Shareholders / Members and other declarations received from Shareholders regarding beneficial Interest, the above shareholding represents both legal and beneficial ownerships of shares.

DS ASSOCIATES
Membership No: 053149
Chartered Accountants

SAKET HIRISE PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred

2	RESERVES AND SURPLUS	As at 31-03-2025	As at 31-03-2024
	Surplus in the Statement of Profit and Loss :		
	Opening Balance	2,714	2,704
	Add : Profit for the year	4,062	11
	Less: Transfer to Reserve	-	-
	Closing Balance	6,777	2,714
		6,777	2,714

3	OTHER LONG-TERM LIABILITIES	As at 31-03-2025	As at 31-03-2024
	unsecured :		
	Trade Payables:		
	Outstanding dues of micro & small enterprises	-	-
	Outstanding dues of other than micro & small enterprises	98,307	43,448
	Others	-	-
		98,307	43,448

Trade Payables ageing schedule as at 31-03-2025

	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)	MSME					-
(ii)	Others	-	54,859	43,448	-	98,307
(iii)	Disputed dues- MSME					-
(iv)	Disputed dues - Others					-
	Total	-	54,859	43,448	-	98,307

Trade Payables ageing schedule as at 31-03-2024

	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1	1-2 years	2-3 years	More than 3	
(i)	MSME					-
(ii)	Others	-	43,448			43,448
(iii)	Disputed dues- MSME					-
(iv)	Disputed dues - Others					-
	Total	-	43,448	-	-	43,448

4	SHORT-TERM BORROWINGS	As at 31-03-2025	As at 31-03-2024
	unsecured :		
	Loan from Related Parties	-	-
	Deposits	-	-
	Loan from Body Corporates	20,955	-
		20,955	-

5	OTHER CURRENT LIABILITIES	As at 31-03-2025	As at 31-03-2024
	Audit Fees Payable	150	20
		150	20

6	SHORT-TERM PROVISIONS	As at 31-03-2025	As at 31-03-2024
	Provision for income tax	-	-
		-	-

DS ASSOCIATES Membership No: 053149 Chartered Accountants

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred

7	OTHER NON-CURRENT ASSETS	As at 31-03-2025	As at 31-03-2024
	Security Deposits	52	52
	Long term Trade Receivables	-	-
	Secured, considered good	-	-
	Unsecured considered good	-	-
	Doubtful	-	-
		52	52

Trade Receivables ageing schedule as at 31-03-2025

	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade receivables -considered good						
(ii)	Undisputed Trade receivables -considered doubtful						
(iii)	Disputed trade receivables - considered good						
(iv)	Disputed trade receivables - considered doubtful						
	Total	0	0	0	0	0	0

Trade Receivables ageing schedule as at 31-03-2024

	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade receivables -considered good						
(ii)	Undisputed Trade receivables -considered doubtful						
(iii)	Disputed trade receivables - considered good						
(iv)	Disputed trade receivables - considered doubtful						
	Total	0	0	0	0	0	0

8	CURRENT INVESTMENTS	As at 31-03-2025	As at 31-03-2024
	Investment on unquoted quity shares	60,000	-
		-	-
		-	-

DS ASSOCIATES ★ Membership No: 053149 ★ Chartered Accountants

SAKET HIRISE PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred

9	TRADE RECEIVABLES	As at 31-03-2025	As at 31-03-2024
	Secured, considered good	-	-
	Unsecured considered good	-	523
	Doubtful	-	-
		-	523

Trade Receivables ageing schedule as at 31-03-2025

	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade receivables -considered good	-	-		-		-
(ii)	Undisputed Trade receivables -considered doubtful	-	-	-	-		-
(iii)	Disputed trade receivables - considered good	-	-	-	-		-
(iv)	Disputed trade receivables - considered doubtful	-	-	-	-		-
	Total	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31-03-2024

	Particulars	Outstanding for following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)	Undisputed Trade receivables -considered good	-	523	-	-	-	**523**
(ii)	Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii)	Disputed trade receivables - considered good	-	-	-	-	-	-
(iv)	Disputed trade receivables - considered doubtful	-	-	-	-	-	-
	Total	-	**523**	-	-	-	**523**

10	CASH AND BANK BALANCES	As at 31-03-2025	As at 31-03-2024
	Cash and Cash Equivalents		
	Balances with Banks		
	In Current Accounts	371	0
	Cash in Hand	2,766	2,897
		3,137	2,897

11	SHORT-TERM LOANS AND ADVANCES	As at 31-03-2025	As at 31-03-2024
	Other Loans and Advances		
	Other advances recoverable in cash or in kind or for value to be received	29,500	-
	TDS Recived	300	
		29,800	-

12	REVENUE FROM OPERATIONS	As at 31-03-2025	As at 31-03-2024
	Sale of Products		
	Agricultural Income	428	134
		428	134

DS ASSOCIATES
Membership No: 053149
Chartered Accountants

SAKET HIRISE PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred

13	OTHER INCOME	As at 31-03-2025	As at 31-03-2024
	Profit from Sale of Land	4,945	-
		4,945	-

14	OPERATING AND OTHER EXPENSES	As at 31-03-2025	As at 31-03-2024
	Agriculture Expenses	52	48
	Audit Fees	150	20
	Bank Charges	79	14
	Expenses for Land sale	918	-
	Electricity Charges	49	11
	Filing Fees	12	12
	General Expenses	12	8
	Printing & Stationery	33	-
	Round off	4	-
	Staff Welfare	-	10
		1,310	123

15	EARNINGS PER SHARE (EPS)	As at 31-03-2025	As at 31-03-2024

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20. A statement on calculation of Basic and Diluted EPS is as under :

	As at 31-03-2025	As at 31-03-2024
Net Profit After Taxation (in `)	4,06,249	1,073
Weighted average number of Equity Shares	50,000	50,000
Add: Dilutive Potential Equity Shares	0	0
No. of Equity Shares for	50,000	50,000
Nominal Value of Shares (in `)	0	0
Basic and Diluted Earnings Per Share (in `)	8.12	0.02

DS ASSOCIATES
Membership No: 053149
Chartered Accountants

SAKET HIRISE PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

7 PROPERTY, PLANT & EQUIPMENT — Amount in Hundred

Particulars	Gross block					Depreciation					Net block	Net block
	As at 01-04-2024	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2025	As at 01-04-2024	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
Tangible assets												
Land	47,710	-	9,510	-	38,201	-	-	-	-	-	38,201	47,710
Sub Total (a)	**47,710**	-	**9,510**	-	**38,201**	-	-	-	-	-	**38,201**	**47,710**

Particulars	Gross block					Depreciation					Net block	Net block
	As at 01-04-2024	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2025	As at 01-04-2024	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
Intangible fixed assets												
	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total (b)	-	-	-	-	-	-	-	-	-	-	-	-
Total	**47,710**	-	**9,510**	-	**38,201**	-	-	-	-	-	**38,201**	**47,710**

Particulars	Gross block					Depreciation					Net block	Net block
	As at 01-04-2023	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2024	As at 01-04-2023	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2024	As at 31-03-2024	As at 31-03-2022
Tangible assets												
Land	47,710	-	-	-	47,710	-	-	-	-	-	47,710	47,710
Sub Total (a)	**47,710**	-	-	-	**47,710**	-	-	-	-	-	**47,710**	**47,710**

Particulars	Gross block					Depreciation					Net block	Net block
	As at 01-04-2023	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2024	As at 01-04-2023	Additions	Deletions/ adjustments	Revaluation	As at 31-03-2024	As at 31-03-2024	As at 31-03-2022
Intangible fixed assets												
	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total (b)	-	-	-	-	-	-	-	-	-	-	-	-
Total	**47,710**	-	-	-	**47,710**	-	-	-	-	-	**47,710**	**47,710**

DS ASSOCIATES ★ Membership No 053149 ★ Chartered Accountant