

08TH ANNUAL GENERAL MEETING

CORPORATE INFORMATION

BOARD OF DIRECTORS

<b>Mr. Pawan Gupta</b>	<b>Director</b>
<b>Mr. Neelam Ratra</b>	<b>Additional Director</b>
<b>Ms. Chhaya Gupta</b>	<b>Director</b>
<b>Ms. Monika Gupta</b>	<b>Director</b>

REGISTERED OFFICE

4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018

REGISTRAR AND SHRE TRANSFER AGENT

KFIN TECHNOLOGIES LIMITED

CORPORATE IDENTIFICATION NUMBER

U80904DL2017PTC316644

STATUTORY AUDITOR

**BHS AND CO.**

INVESTOR CONTACT DETAILS

E-mail: [stareducationtraininginstitute@gmail.com](mailto:stareducationtraininginstitute@gmail.com)

Tel. No.: 011-45106300

**NOTICE OF THE ANNUAL GENERAL MEETING  
OF THE MEMBERS**

**Shorter Notice** is hereby given that 08<sup>TH</sup> Annual General Meeting (“AGM”) of the members of **Staredu Education And Training Institute Private limited** (the “Company”) will be held on Thursday, 24<sup>th</sup> July, 2025 at 10:00 A.M. (IST) at the registered office of the Company situated at 4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018 to transact the following businesses:

**A. ORDINARY BUSINESS:**

1. **To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March 2025 and the Reports of the Board of Directors’ and Auditors, thereon,**

To consider and if thought fit, pass the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** Pursuant to provision of Section 134 of Companies Act 2013 and any other applicable provisions of Companies Act, 2013 read with Rule made thereunder (Including any Statutory Modification’s or re-enactment thereof in the Current law for time Being into force) the Audited Financial Statements of the Company comprising of Balance Sheet, Statement of Profit and Loss A/c for the financial year ended 31<sup>st</sup> March 2025 together of Cash flow Statement , Schedules, Notes to Accounts, Auditor Report and Director’s thereto, as circulated to the Members laid before meeting be and are hereby approved and adopted.

**SPECIAL BUSINESS:**

2. **Regularization of Additional Director Ms. Neelam Ratra (DIN: 11116532) As the Director of The Company**

To consider and if thought fit, to pass with or without modification if any, The following resolution as an **Ordinary Resolution**

“**RESOLVED THAT** pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Ms. Neelam Ratra (DIN: 11116532), who was appointed as an Additional Director by the Board of Directors with

effect from June 17, 2025 and who holds office up to the date of this Annual General Meeting, be and is hereby appointed as an Director of the Company.

**For Staredu Education And Training Institute Private Limited**

For Staredu Education And Training Institute Pvt Ltd

  
Director

**Pawan Gupta**  
(Director)  
DIN:00281197

**Date:18/07/2025**

**Place: Delhi**

**NOTES:**

- A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE PROXIES TO BE EFFECTIVE SHOULD BE LODGED WITH THE COMPANY AT LEAST 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING. MEMBERS WHO ARE ATTENDING THE MEETING THROUGH VIDEO CONFERENCE SHALL NOT BE ALLOWED TO APPOINT PROXIES.**
- Members/proxies/authorized representatives are requested to submit the attendance slips duly filled in for attending the meeting. Members holding shares in physical form are requested to write their folio number in the attendance slip for attending the meeting.**
- During the period beginning before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be**

entitled to inspect the proxies lodged at any time during the business hours of the Company

- d) All documents referred to in the notice and accompanying explanatory statement are open for inspection at the registered office of the Company on all working days, between 11:00 a.m. To 1:00 p.m. up to the date of the general meeting and at the venue of the meeting for the duration of the meeting
- e) Members are requested to kindly notify the Company of any changes in their addresses/email address so as to enable the Company to address future communication to their correct addresses.
- f) Pursuant to section 20(2) of the Companies Act, 2013 read with rule 35 of the Companies (Incorporation) Rules, 2014, as amended, Companies are permitted to send official documents to their shareholders electronically
- g) The members can pose questions concurrently at the Meeting or they can submit questions or queries regarding the agenda items on the designated email address through which the notice has been sent.
- h) In case of any queries regarding the Annual Report or for requesting hard copy of the Annual Report, the Members may write to [stareducationtraininginstitute@gmail.com](mailto:stareducationtraininginstitute@gmail.com)

### EXPLANATORY STATEMENT

The following Explanatory Statements pursuant to Section 102 of the Companies Act, 2013 ("Act") sets out all material facts relating to the special business of the accompanying Notice dated July 18 2025.

### ITEM NO 2

**Regularization of Additional Director Ms. Neelam Ratra (DIN: 11116532) As the Director of The Company**

Based on the recommendations of Board of Directors, the Board of Directors of the Company vide Board Resolution dated June 17, 2025 had appointed Ms. Neelam Ratra

(DIN: 11116532) as an Additional Director of the Company for a term of 5(Five) years, which is effective from June 17, 2025 to 16<sup>th</sup> June 2030.

Other details of Director seeking appointment at the forthcoming Annual General Meeting Information as required under Clause 1.2.5 of the Secretarial Standard on General Meetings (SS-2) is given here under:

Name of the Director: Neelam Ratra	
Director Identification Number (DIN)	11116532
Current Designation/category of the Director	Executive Director
Age	45 Years
Date of Birth	June 06, 1980
Date of the first appointment	17 <sup>th</sup> June 2025
Qualifications	Master of Business Administration
Profile, Experience and Expertise in specific functional areas/Brief Resume.	<p>Ms. Neelam Ratra, aged 45 years, is the Additional Executive Director of <b>Staredu Education And Training Institute Private Limited</b>. She holds a Master's degree in Business Administration with a specialization in Hospital Administration and Healthcare Management from the Delhi Institute of Management Studies, obtained in 2014. Ms. Ratra has over 5+ years of experience in the healthcare sector and was previously associated with Ayushman Hospital and Healthcare Services.</p> <p>She is responsible for overseeing the</p>

	customer relations, digital marketing and overall functioning of the Company.
Directorships held in other companies including equity listed companies and excluding foreign companies as on the date of this Notice	<ol style="list-style-type: none"> <li>1. Star Imaging and Path Lab Limited</li> <li>2. Star IVF and Fertility Centre Private Limited</li> </ol>
Memberships/Chairmanships of committees of other companies (excluding foreign companies) as on date of this Notice	NA
Name of Listed Entities from which the person has resigned in the past three years	NA
Relationship with other Directors, Managers, and other Key Managerial Personnel of the Company	None
Shareholding in the Company including shareholding as a beneficial owner	NIL
No. of Board Meetings attended during the year	NA
Details of Remuneration sought to be paid	NIL
Remuneration last drawn (FY 2024-25)	NIL

Terms and Conditions of appointment/reappointment	Appointed for term of 5 years and liable to retire by rotation
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**For Staredu Education And Training Institute Private Limited**

For Staredu Education And Training Institute Pvt. Ltd.

  
**Pawan Gupta** Director  
(Director)  
DIN:00281197

Date:18/07/2025  
Place: Delhi

**ATTENDANCE SLIP**

08th Annual General Meeting (AGM)

NAME (IN BLOCK LETTERS)	
ADDRESS	
REGISTERED FOLIO NO. / DP ID & CLIENT ID	
SHAREHOLDER / PROXY/ AUTHORISED REPRESENTATIVE	

I/We hereby record my/our presence at the 08<sup>th</sup> Annual General Meeting of the Company being held on Thursday 24<sup>th</sup> July 2025 AT 10:00 AM at 4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018.

Signature of Shareholder / Proxy / Authorised Representative

**Note: Please fill up this attendance slip and hand it over at the entrance of the meeting hall. Members are requested to bring their copies of the Annual Report to the AGM.**

**Form No. MGT 11**  
**PROXY FORM**

[Pursuant to section 105(6) of the Companies Act, 2013, and rule 19(3) of Companies (Management and Administration) Rules, 2014]

**CIN:** U80904DL2017PTC316644

**Name of the company:** Staredu Education And Training Institute Private Limited

**Registered Office:** 4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018

Name of the member (s):	
Registered address :	
Email id:	
Folio No/ Client Id:	
DP Id:	

I / we, being the member(s) of \_\_\_\_\_ shares of the above-named Company, hereby appoint:

1. Name:

.....

Address: .....

Email id: .....

Signature: ....., or failing him .....

2. Name:

.....

Address: .....

Email id: .....

Signature: .....

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 8th Annual General Meeting of the Company held on **Thursday, 24<sup>th</sup> July, 2025**, at the Registered Office at 4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018 or/ and at any adjournment thereof, in respect of such Resolutions as indicated below:

S.No	Resolutions	Voted for	Voted against
1	To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March 2025 and the Reports of the Board of Directors' and Auditors, thereon,		
2	Regularization of Additional Director Ms. Neelam Ratra (DIN: 11116532) As the Director of The Company		

Signed this ----- day of ----- 2025

Affix One  
Rupee  
Revenue  
Stamp

Signature of proxy holder(s)

Signature of shareholder

Notes: (1) The proxy, to be effective, should be deposited at the Registered Office of the Company not less than Forty-Eight Hours before the commencement of the meeting.

(2) A proxy need not be a member of the Company.

(3) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the vote of the other joint holders.

Seniority shall be determined by the order in which the names stand in the Register of Members.

(4) The Form of proxy confers authority to demand or join in demanding a poll.

(5) The submission by a member of this Form of proxy will not preclude such member from attending in person and voting at the meeting

(6) A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

### Route Map



**Registered Office Address:** 4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India, 110018

## DIRECTOR'S REPORT

To,

The Members of,  
Staredu Education And Training Institute Private Limited  
4A/16, Tilak Nagar, West Delhi, New Delhi, Delhi, India,110018

The directors are pleased to present this 8<sup>th</sup> Annual Report of **Staredu Education and Training Institute Private Limited** ("the Company") along with the audited financial statements (Standalone and Consolidated) of the Company for the financial year ended 31<sup>st</sup> March, 2025.

### 1. FINANCIAL HIGHLIGHTS

During the year under review, the Company registered a profit of Rs **9.81** lakh before tax for the year ended March 31, 2025. The Company's financial performance for the financial year ended 31st March 2025 as compared to the previous financial year ended 31st March 2024 is summarized below:

(Rs. in Lakhs)

Particulars	FY' 25	FY' 24
Revenue from Operations	26.09	28.05
Other Income	0.02	0.13
<b>Total Revenue</b>	<b>26.11</b>	<b>28.18</b>
Employees Benefit Expenses	0.00	2.25
Financial Cost	0.00	0.00
Depreciation and Amortization Expense	0.06	0.10
Other Expenses	16.24	14.16
<b>Total Expenses</b>	<b>16.30</b>	<b>16.52</b>
<b>Profit/ Loss Before Tax</b>	<b>9.81</b>	<b>11.66</b>

Less: Current Tax	2.66	2.83
Less: Deferred tax	0.01	0.01
<b>Profit/ Loss for the Period</b>	<b>7.14</b>	<b>8.83</b>

## 2. FINANCIAL PERFORMANCE

During the FY 2024-25 (FY'25), your Company has shown in total revenue of INR 26.09 (In Lakhs) as against INR 28.05 (In Lakhs) in the FY 2023-24 (FY'24). The Company has earned a net profit of INR 7.14 (In Lakhs) as compared to net profit of INR 8.83 (In Lakhs) in the previous year .

The Company will continue to pursue expansion in the domestic market, to achieve sustained and profitable growth.

## 3. TRANSFER TO GENERAL RESERVE

During the Year under review, the Company has transferred INR 7.14 (in lakhs) to General Reserve.

## 4. COMPANY OPERATIONS AND STATE OF AFFAIRS

Staredu Education & Training Institute is a well-known Healthcare institution providing Medical Education its establishment in the year 2014. Star Education & training Institute (SETI) offers and facilitates academic excellence, leadership qualities and provides a nurturing environment with a cutting-edge technology and infrastructure. With a unique educational curriculum under highly qualified, dedicated and experienced faculty, we ensure that our students gain deep knowledge in their chosen area of specialization and also learn a holistic set of skills that will equip them to face the real-world challenges of hospital and healthcare management.

## 5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your directors are optimistic about Company's business and hopeful for better performance with increased revenue in next year.

## 6. WEBLINK OF ANNUAL RETURN

Pursuant to the provisions of section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, the Company has placed a copy of draft annual return as on 31<sup>st</sup> March, 2025 on its website at [www.staredu.in](http://www.staredu.in)

## 7. CHANGE IN NATURE OF BUSINESS

There is no change in the nature of business of the Company

## 8. SHARE CAPITAL:

### A) Authorized Share Capital

The authorized capital of the Company of INR 1,00,000 /- (Rupees One Lakh) divided in to 10,000 (Ten Thousand Only) Equity Shares of Rs. 10 (Rupees Ten) each as on 31.03.2025.

### (B) Paid up Share Capital

The Paid-up Share Capital of the Company of INR 1,00,000 /- (Rupees One Lakh) Divided into 10,000 (Ten Thousand Only) Equity Shares of INR 10/- (Rupees Ten) each. as on 31.03.2025.

### C) Issue of equity shares with or without differential rights

During the year company has not issued any type of Equity Shares with or without differential rights.

### D) Issue of sweat equity shares

During the year company has not issued any type of Sweat Equity Shares.

### E) Issue of employee stock options

During the year company has not issued any type of employee stock options.

## 9. NUMBER OF MEETINGS OF THE BOARD

During the financial year under review, 6 (Six) Board Meetings were held, and the details of such meetings are given hereunder. The intervening gap between consecutive meetings was not

more than one hundred and twenty (120) days as prescribed by the Companies Act, 2013 and applicable provisions.

SR. No.	Date of Board Meeting
1	12-04-2024
2	01-07-2024
3	16-09-2024
4	30-11-2024
5	20.12.2024
6	03.02.2025

#### **10. DETAILS OF GENERAL MEETINGS**

The Company has held its annual general meeting (AGM) on 30<sup>th</sup> September 2024. no extraordinary general meeting held during the year under review.

#### **11. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANY**

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

#### **12. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

Your Company believes that a strong Board is imperative to create a culture of leadership to provide a long-term vision approach to improve the quality of governance. The Board is duly constituted according to the provisions of the Companies Act, 2013. The Directors on the Board have submitted notice of interest under Section 184(1), intimation under Section 164(2) of the Companies Act, 2013.

The Company has an optimum combination of Board of Directors of the who bring the right mix of knowledge, skills, and expertise and help the Company in implementing the best Corporate Governance practices.

As on March 31, 2025. the Company has 4 (four) Directors. The composition of the Board of Directors is as under:

S.NO	Name of the Director/ KMP	Designation/Change in Designation	Date of Appointment at Current Designation
1	Mr. Pawan Gupta	Director	25-04-2017
2	Dr. Sameer Bhati	Director	25-04-2017
3	Ms. Chhaya Gupta	Director	25-04-2017
4	Ms. Monika Gupta	Director	25-04-2017

After Closure of Financial year Dr. Sameer Bhati (DIN: 07720790) had resigned from Board with the effect from 13<sup>th</sup> June 2025. Ms. Neelam Ratra (DIN: 11116532) appointed as Director w.e.f. 17<sup>th</sup> June 2025 and she will be regularized in upcoming Annual General Meeting.

### 13. AUDIT COMMITTEE

The Section 177 of Companies Act, 2023, read with Companies (Meeting of board and its power) Rule, 2014 are not applicable on the Company, The Company not required to Constitute Audit Committee.

### 14. NOMINATION AND REMUNERATION COMMITTEE

The Section 178 of Companies Act 2013, read with Companies (Meeting of board and its power) Rule, 2014 are not applicable on the Company, The Company is not required to Constitute Nomination and Remuneration Committee.

### 15. STATUTORY AUDITORS

M/s. **BHS AND CO. Chartered Accountant** recommended to appoint as the Statutory Auditors of the Company for term of term of 5 (five) consecutive years from conclusion of the 07<sup>th</sup> Annual General Meeting until the conclusion of the 12<sup>th</sup> Annual General Meeting of the Company, to be held for the financial year 2028-29, at such remuneration as may be determined by the Board of Directors.

The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks or disclaimer.

#### **16. DETAILS OF FRAUD AS PER AUDITOR'S REPORT**

Pursuant to Section 134(3) (ca) of the Companies Act, 2013, no fraud has been reported by auditors in the Company during the financial year ended March 31, 2025.

#### **17. BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observations of the Statutory Auditors, along with the relevant notes to the accounts and accounting policies, are self-explanatory and do not require any further explanation required under section 134(3)(f), during the financial year under review.

#### **18. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the requirement under section 134(3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- I. That in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- II. That the Directors had 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 and loss of the Company for that period;
- III. That the Directors had taken proper and sufficient care for the 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 fraud and other irregularities;
- IV. The annual financial statements for the year ended March 31, 2025 are prepared on a going concern basis;
- V. The internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;

VI. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

**19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The information on conservation of energy, technology absorption and 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- '2'**

**20. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

Loans, Guarantees and Investments u/s 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Audit report forming part of Financial Statements.

**21. CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

Transaction with related parties were conducted in a transparent manner in the best interest of the Company and Stakeholders. All the transactions entered into with the related parties during the year under review were in the ordinary course of business and on an arm's length basis.

During the year, related party transactions entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are disclosed in the **Form AOC-2** attached as the **Annexure-'3'** to this Directors Report.

**22. DIVIDEND**

In view of current and expected foreseeable growth opportunities, the Board intends to retain the financial resources of the Company and therefore, finds it prudent not to propose any dividend for the year under reporting.

**23. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

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

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report

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

The Company Risk Management Policy as the elements of risk threatening the Company's existence are very minimal. The Board of Directors is responsible for implementation of the Risk Management Policy in force in the Company, and for the ongoing monitor and evaluation of risks. This responsibility is to be executed using appropriate methodology, processes and systems and the Company has allocated this responsibility to the relevant head of it's vertical to identify the types of risk and its risk assessment, risk handling, monitoring and reporting.

The assets of the Company are adequately insured against the loss of fire, riot, earthquake, terrorism, loss of profits, etc. other risks which considered necessary by the management.

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

The provisions of Section 178(1) relating to the constitution of the Nomination and Remuneration Committee is not applicable to the Company and hence the Company has not devised any policy as required under section 178 of the Companies Act, 2013.

**27. REGISTRAR AND SHARE TRANSFER AGENT**

During the year under review, **KFin Technologies Limited** was the Registrar and Transfer Agent of the Company.

**28. DEPOSITS**

The Company, being a Private Company, has not invited or accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and therefore the requirement of disclosure under Rule 8(5)(v) & Rule 8(5)(vi) of the Companies (Account) Rules, 2014 is not applicable.

## 29. 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, the requirements relating to Corporate Social Responsibility (CSR) are not applicable to the Company during the financial year under review. Accordingly, the Company has not constituted a CSR Committee, and no CSR policy or initiatives have been undertaken.

## 30. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Internal financial controls of the Company are commensurate with the nature and size of business operations.

Your directors are of the view that there are adequate policies and procedures in place in the Company so as to ensure:

- a) The maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b) 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
- c) 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.

## 31. SECRETARIAL AUDITOR

Pursuant to the provisions of section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, appointment of Secretarial Auditor is not applicable on Company

## 32. INTERNAL AUDIT

Internal Audit is aimed at evaluation of the efficacy and adequacy of internal control systems and compliance thereof, robustness of internal processes, policies and accounting procedures and compliance with laws and regulations.

### **33. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company is committed to providing a safe and conducive work environment to all of its employees and associates. The Company has created the framework for individuals to seek recourse and redressal to instances of sexual harassment. The Company has in place a Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH, 2013). The policy formulated by the Company for prevention of sexual harassment is available on the website of the Company at [www.staredu.in](http://www.staredu.in)

The Company has complied with the provision relating to the constitution of Internal Committee under POSH, 2013. The Company had reconstituted the Internal Committee.

During the year under review, no complaint pertaining to sexual harassment at work place has been received by the Company.

### **34. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961**

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

### **35. GENDER-WISE COMPOSITION OF EMPLOYEES**

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2025.

Male Employees: 2

Female Employees: 0

Transgender Employees: 0

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

### 36. SECRETARIAL STANDARDS

The Company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Companies Secretaries of India.

### 37. MANAGERIAL REMUNERATION

Being Private Company, the Provision of Section 197 of the Companies act 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not Applicable to the Company, during financial year review.

### 38. MAINTENANCE OF COST RECORDS

The provisions pertaining to maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013 are not applicable to the Company.

### 39. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review, there was no instance of onetime settlement with any Bank / Financial Institution. Hence, the disclosure relating to difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks / Financial Institutions is not applicable to the Company.

### 40. PARTICULARS OF EMPLOYEES

Being a Private Company, the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the disclosure of particulars of employee is not applicable to the Company.

**41. DETAIL OF SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY OPERATIONS IN FUTURE**

During the year under review, no such order has been passed by the Courts or tribunals impacting the operation of the Company.

**42. DEMATERILISATION OF SHARES**

The Company has connectivity with NSDL for dematerialization of its equity shares. The ISIN INE2ERL01019 has been allotted for the Company. Therefore, the investors may keep their shareholding in the electronic mode with their Depository Participants or in Physical form with the Company.

**43. DECLARATION BY INDEPENDENT DIRECTORS:**

The provisions of Section 149(4) of the Act pertaining to the appointment of Independent Directors are not applicable to the Company.

**44. DETAILS OF APPLICATION/ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016**

Neither any application was made nor are any proceedings pending under the Insolvency and Bankruptcy Code, 2016 during the financial year under review.

**45. WEBSITE**

The Company has developed and maintained its fully functional website: [www.Staredu.in](http://www.Staredu.in) which has been designed to exhibit the detailed information on the Company's business. The website carries a comprehensive database of information of the Company from investor's perspective too.

All the mandatory information and disclosures as per the requirements of the Companies Act, 2013, and also the non-mandatory information of investors' interest / knowledge has been duly provided on the website of the Company.

#### 46. ACKNOWLEDGMENTS

The Directors thank the Company's employees, customers, vendors, investors and academic partners for their continuous support. The Directors also thank the Government of India, Governments of various states in India. The Directors appreciate and value the contribution made by every member of the Star family.

#### FOR AND ON BEHALF OF THE BOARD

#### FOR STAREDU EDUCATION AND TRAINING INSTITUTE PRIVATE LIMITED

For Staredu Education And Training Institute Pvt. Ltd.

  
Director

**Pawan Gupta**

**Director**

**DIN:** 00281197

**Add:** A-6 Vikas puri

New Delhi, Delhi-110018

For Staredu Education And Training Institute Pvt. Ltd.

  
Director

**Chhaya Gupta**

**Director**

**DIN:** 07720423

**Add:** A-6, 1st Floor, Vikaspuri

Tilak Nagar, West Delhi,

Delhi-110018

Date: 18<sup>th</sup> July 2025

Place: New Delhi

**ANNEXURE-1****Form AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

**Part "A": Subsidiaries**

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Details (In Lakhs)
1	CIN/ any other registration number of subsidiary company	NA
1.	Name of the subsidiary	NA
2.	The date since when subsidiary was incorporated	NA
3.	Financial year Ending on	NA
4.	Reporting Currency	NA
5.	Share capital	NA
6.	Reserves & surplus	NA
7.	Total assets	NA
8.	Total Liabilities	NA
9.	Investments	NA
10.	Turnover (Includes other income)	NA
11.	Profit before taxation	NA
12.	Provision for taxation	NA
13.	Profit after taxation	NA
14.	Proposed Dividend	NA
15.	% of shareholding	NA

**Notes:** The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations- Nil
- Names of subsidiaries which have been liquidated or sold during the year- Nil

**Part "B": Associates and Joint Ventures**

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of the Joint Ventures	NA
Latest audited Balance Sheet Date	NA
Shares of Associate/Joint Ventures held by the company on the year end	
Amount of Investment in Associates/Joint Venture	NA
Extend of Holding%	NA
Description of how there is significant influence	NA
Reason why the associate/joint venture is not consolidated	NA
Net worth attributable to shareholding as per latest audited Balance Sheet	NA
Profit/Loss for the year	NA
i. Considered in Consolidation	NA
ii. Not Considered in Consolidation	NA

- Names of associates or joint ventures which are yet to commence operations. Nil
- Names of associates or joint ventures which have been liquidated or sold during the year. Nil

**FOR AND ON BEHALF OF THE BOARD**

**FOR STAREDU EDUCATION AND TRAINING INSTITUTE PRIVATE LIMITED**

For Staredu Education And Training Institute Pvt. Ltd.

For Staredu Education And Training Institute Pvt. Ltd.

  
**Pawan Gupta** Director

**Director**

**DIN:** 00281197

**Add:** A-6 Vikas puri  
New Delhi, Delhi-110018

  
**Chhaya Gupta** Director

**Director**

**DIN:** 07720423

**Add:** A-6, 1st Floor, Vikaspuri  
Tilak Nagar, West Delhi,  
Delhi-110018

Date: 18<sup>th</sup> July 2025

Place: New Delhi

**ANNEXURE-2**

**Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 forming part of the Report of the Directors**

**(A) Conservation of energy-**

- (i) The steps taken or impact on conservation of energy: Nil.
- (ii) The steps taken by the company for utilizing alternate sources of energy: NIL
- (iii) The capital investment on energy conservation equipment: NIL

**(B) Technology absorption-**

- (i) The efforts made towards technology absorption: NIL
- (ii) The benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-: NIL
- (iv) The expenditure incurred on Research and Development: NIL

**(C) Foreign exchange earnings and Outgoings:**

The Company's main line of business in foreign exchange earnings is NIL. The Company has achieved Export Turnover of NIL during the year under report 2024-25 as compared to in the previous year, 2023-24. (In Thousands)

Particulars	2024-25	2023-24
Total Foreign Exchange Received (F.O.B. Value of Export)	-	-
Total Foreign Exchange used (F.O.B. Value of Import):	-	-

**ANNEXURE- 3**  
**FORM-AOC-2**  
**RELATED PARTY TRANSACTIONS**

Form for Disclosure of particulars of contracts/arrangements entered by the company with Related Parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies

(Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not on an Arm's length basis.

**There were no contracts or arrangements or transactions entered into during the year ended March 31, 2025, which were not at arm's length basis**

Sl. No.	Particulars	Details
(a)	Name (s) of the related party & nature of relationship	N.A.
(b)	Nature of contracts/arrangements/transaction	N.A.
(c)	Duration of the contracts/arrangements/transaction	N.A.
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
(e)	Justification for entering into such contracts or arrangements or transactions.	N.A.
(f)	Date of approval by the Board	N.A.
(g)	Amount paid as advances, if any	N.A.
(h)	Date on which the special resolution was passed in General Meeting as required under first proviso to Section 188	N.A.

2. Details of material contracts or arrangement or transactions at arm's length basis

There were no material contracts or arrangements or transactions entered into during the year ended March 31, 2025

Name of the related party	Nature of Relationship	Nature of Contract/ Arrangement	Duration of the Contract	Salient Terms of the Contract	Date of Approval by the Board*	Amount paid as advance
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

**INDEPENDENT AUDITOR'S REPORT**

**To The Members of M/s Staredu Education and Training Institute Private Limited**

**Opinion**

We have audited the financial statements of M/s Staredu Education and Training Institute Private Limited, which comprise the balance sheet as at 31st March 2025, statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view except disclosure as per note no 2 (K) & 7, in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit/loss.

**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 thereunder, 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

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

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

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

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

### **Responsibility of Management for 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

- 1) The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A' a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.
- 2) As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (b) In our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;
  - (c) The balance sheet, the statement of Profit and Loss 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 prescribed under Section 133 of the Act read with relevant rule issued thereunder;
  - (e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the Directors are disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act;
  - (f) The reporting requirements on adequacy of Internal Financial Controls over Financial Reporting of the company and the operating effectiveness of such controls, is not applicable to the company in terms of Notification G.S.R. 583 (E) dated 13th June, 2017 issued by the Ministry of Corporate Affairs, being a private company and having turnover and borrowings less than 50 crores and 25 crores respectively as per latest audited financial statements.; and



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

- i. The Company does not have any pending litigations which would impact its financial position
- ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses;
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend has been declared or paid during the year by the company.
- vi. 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 not any feature of recording audit trail (edit log) facility and the same has been not been operated for all relevant transactions recorded in the software throughout the year. Further, during the course of our audit, we did not come across any instance of the audit trail feature being activated tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1st, 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.

**For BHS & Co.**

**Chartered Accountants**

**Firm Registration No: 016889N**



**(CA Harvinder Singh Bhatia)**

**Partner**

**M. No.094765**

**Place: New Delhi**

**UDIN 25094765BMOBVY3949**

**Date: 18<sup>th</sup> July'2025**

**Annexure 'A'**

**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

- (1) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (b) The company is maintaining proper records showing full particulars of intangible assets;
- © As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (d) According to information and explanation given to us and record of the company examined by us, the company has no immovable property so clause not applicable.
- (2) According to the information and explanation given to us, 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 thereunder.
- (3)(a) The Company engaged in Business of Education Services. Inventory clause not applicable.
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of director's property. No quarterly returns or statements required to be filed by the company with such banks or financial institutions.
- © According to the documents and records produced before us the company has not made any investment or has not provided any loans or advances in the nature of loans or provided any guarantee or security, secured or unsecured, to the companies, firms, Limited Liability Partnerships or any other parties during the reporting period. Therefore, the reporting requirements under the paragraph (iii) (a-A, B), (iii) (b), (iii) (c), (iii) (d), (iii) (e) and (iii) (f) of Paragraph 3 of the Order are not applicable.
- (4) According to the information and explanations given to us, as per section 185 of the Companies Act, 2013, no loan has been given, investments made and



no guarantee and security has been given attracting the provisions of section 185 and 186 of the Act. Hence, reporting requirements of paragraph 3(iv) of the Order are not applicable.

(5) According to information and explanation given to us and record of the company examined by us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Further, no order has been passed by Company Law Board or National Company Law Tribunal, or Reserve Bank of India or any court or any other tribunal. Hence reporting requirements of paragraph 3(v) of the Order are not applicable.

(6) As per Information & Explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act.

(7)(a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(8) According to the information and explanations given by the management, no 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.

(9)(a) In our opinion and according to the information and explanations given by the management, company has not defaulted in repayment of loan or other borrowing or interest thereon to any lender during the year.

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, The Company has not obtained by way of term loans during the year.

(d) In our opinion and according to the information and explanations given by the management, no funds raised on short term during the reporting period utilized for long term purposes.

(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its



subsidiaries, associates or joint ventures,

- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (10) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (11)(a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (12) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (13) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the Indian Accounting Standards;
- (14) In our opinion and based on our examination, the Company has in place certain internal control procedures commensurate with its size and nature of operations, which are largely operated through non written instructions. However, a formally documented manual of internal processes has not been maintained. Further, as per the provisions of the Companies Act, 2013, the Company is not mandated to establish an internal audit system.
- (15) Based on the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (16)(a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).



- (b) In our Opinion and based on our examination, 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) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (17) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has incurred cash losses in the reporting financial year but no cash loss during the immediately preceding financial year;
- (18) There has been no resignation of the statutory auditors during the year, so clause not applicable for reporting period.
- (19) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- (20) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (21) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

**For BHS & Co.**  
**Chartered Accountants**  
**Firm Registration No: 016889N**



**(CA Harvinder Singh Bhatia)**

**Partner**

**M. No.094765**

**Place: New Delhi**

**UDIN 25094765BMOBVY3949**



PARTICULARS	Note	As at 31 March 2025	As at 31 March 2024
<b>I. Equity and Liabilities</b>			
<b>1. Shareholders Funds</b>			
a.) Share Capital	3	1.00	1.00
b.) Reserve and Surplus	4	18.36	11.22
		<b>19.36</b>	<b>12.22</b>
<b>2. Non Current Liabilities</b>			
a.) Long Term Borrowings	5	-	-
c.) Long Term Provisions	6	-	-
		-	-
<b>3. Current Liabilities</b>			
a.) Short Term Borrowings	7	-	-
b.) Trade Payables	8	-	-
- Total outstanding dues to micro enterprises and		-	-
- Total outstanding dues to creditors other than		-	0.02
c.) Other Current Liabilities	9	5.56	19.16
d.) Short Term Provisions	10	2.66	2.83
		<b>8.22</b>	<b>22.00</b>
<b>TOTAL</b>		<b>27.58</b>	<b>34.22</b>
<b>II. Assets</b>			
<b>1. Non Current Assets</b>			
a.) Property, Plant & Equipment	11		
i.) Tangible Assets		0.12	0.18
ii.) Intangible Assets		-	-
b.) Deferred Tax Assets	12	0.01	0.02
c.) Non Current Investment	13	-	-
d.) Non - Current Assets	14	-	-
		<b>0.13</b>	<b>0.19</b>
<b>2. Current Assets</b>			
a.) Trade Receivables	15	6.07	6.07
b.) Cash and Other Bank Balances	16	20.96	27.53
c.) Short Term Loans and Advances	17	-	-
e.) Other Current Assets	18	0.42	0.42
		<b>27.45</b>	<b>34.03</b>
<b>TOTAL</b>		<b>27.58</b>	<b>34.22</b>

For BHS & Co.  
Chartered Accountants  
Firm Reg. No.: 016889N



Harvinder Singh Bhatia  
Partner  
Membership No.: 094765  
Place: New Delhi  
UDIN 25094765BMOBVY3949  
Date: 18th July'2025

On Behalf of Board of Directors

Pawan Gupta  
Director  
DIN: 00281197

Chhaya Gupta  
Director  
DIN: 07720423

Staredu Education and Training Institute Private Limited  
Registered Office 4A/16, Tilak Nagar, New Delhi-110018  
CIN NO. U80904DL2017PTC316644  
(All amounts in Lakhs, Indian Rupees unless otherwise stated)  
**Statement Of Profit And Loss For The Year Ended 31 March 2025**

Particulars	Note	Year Ended 31 March 2025	Year Ended 31 March 2024
Revenue from Operations	19	26.09	28.05
Other Income	20	0.02	0.13
<b>Total Revenue (I)</b>		<b>26.11</b>	<b>28.18</b>
<b>Expenses</b>			
Employees Benefit Expenses	21	-	2.25
Finance Costs	22	-	-
Depreciation and Amortization Expenses	11	0.06	0.10
Other Expenses	23	16.24	14.16
<b>Total Expenses (II)</b>		<b>16.30</b>	<b>16.52</b>
<b>Profit before tax (I-II)</b>		<b>9.81</b>	<b>11.66</b>
<b>Tax Expenses</b>			
Current Tax		2.66	2.83
Deferred Tax		0.01	0.01
<b>Profit for the year</b>		<b>7.14</b>	<b>8.83</b>
<b>Earnings per share (Face value ₹ 10)</b>			
Basic Earnings Per Share (₹)		0.08	0.01
Diluted Earnings Per Share (₹)	24	0.08	0.01

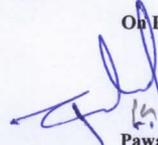
For BHS & Co.  
Chartered Accountants  
Firm Reg. No.: 016889N



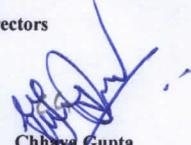
Harvinder Singh Bhatia  
Partner  
Membership No.: 094765  
Place: New Delhi  
UDIN 25094765BMOBVY3949  
Date: 18th July'2025



On Behalf of Board of Directors



Pawan Gupta  
Director  
DIN: 00281197



Chhaya Gupta  
Director  
DIN: 07720423

**Staredu Education and Training Institute Private Limited**  
**Registered Office 4A/16, Tilak Nagar, New Delhi-110018**  
**CIN NO. U80904DL2017PTC316644**  
**(All amounts in Lakhs, Indian Rupees unless otherwise stated)**  
**Cash Flow Statement**

<b>PARTICULARS</b>	<b>As at 31st March 2025</b>	<b>As at 31st March 2024</b>
<b>Cash Flows from Operating Activates</b>		
Net Profit Before Tax and Extra Ordinary Items	9.81	11.66
<b>Adjustment For</b>		
Depreciation	0.06	0.10
<b>Total Adjustment to Profit/Loss (A)</b>	<b>9.86</b>	<b>11.76</b>
<b>Adjustment For working Capital Change</b>		
Adjustment for Increase/Decrease in Trade Receivables	-	(2.69)
Adjustment for Increase/Decrease in Current Assets	-	(0.11)
Adjustment for Increase/Decrease in Trade Payable	(0.02)	(0.48)
Adjustment for Increase/Decrease in Other Current Liabilities	(13.59)	1.13
Adjustment for Provisions	(0.17)	2.50
<b>Total Adjustment For Working Capital (B)</b>	<b>(13.79)</b>	<b>0.35</b>
<b>Cash Generation from Operation</b>	<b>(3.92)</b>	<b>12.11</b>
Income Tax Paid/ Refund	2.65	2.83
<b>Net Cash from Operation Activity (A)</b>	<b>(6.57)</b>	<b>9.28</b>
<b>Cash Flows from Investing Activities</b>		
<b>Net Cash flow from (Used in ) in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Financial Activities</b>		
<b>Net Cash flow from (Used in ) in Financial Activities</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(6.57)</b>	<b>9.28</b>
Cash and cash equivalents at beginning of period	27.53	18.25
<b>Cash and cash equivalents at end of period</b>	<b>20.96</b>	<b>27.53</b>

**For BHS & Co.**  
**Chartered Accountants**  
**Firm Reg. No.: 016889N**



*(Handwritten signature of Harvinder Singh Bhatia)*

**Harvinder Singh Bhatia**  
**Partner**  
**Membership No.: 094765**  
**Place: New Delhi**  
**UDIN 25094765BMOBVY3949**  
**Date: 18th July'2025**

**On Behalf of Board of Directors**

*(Handwritten signature of Pawan Gupta)*

**Pawan Gupta**  
**Director**  
**DIN: 00281197**

*(Handwritten signature of Chhaya Gupta)*

**Chhaya Gupta**  
**Director**  
**DIN: 07720423**

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(All amounts in Lakhs, Indian Rupees unless otherwise stated)  
Note to financial statements for the year ended 31 March 2025

**Note 3. Share Capital**

Particulars	As at	As at
	31 March 2025	31 March 2024
<b>Authorised Share Capital</b>		
10,000 (Previous Year: 10,000) Equity Shares of Rs. 10/- each	1.00	1.00
<b>Issued, Subscribed and Fully Paid Up Shares</b>		
10,000 (Previous Year: 10,000) Equity Shares of Rs. 10/- each	1.00	1.00
<b>Total Issued, Subscribed and fully paid-up share capital</b>	<b>1.00</b>	<b>1.00</b>

**A) Reconciliation of the number of Shares Outstanding**

Particulars	As at	As at
	31 March 2025	31 March 2024
No. of Equity shares outstanding at the beginning of the year	1,00,000.00	1,00,000.00
Add: Additional equity shares issued during the year	-	-
No. of Equity Shares outstanding at the end of the year	<b>1,00,000.00</b>	<b>1,00,000.00</b>

**B) Shares held by each shareholder holding more than 5% of the aggregate shares in the Company**

Particulars	As at 31 March 2025		As at 31 March 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
M/s Star Imaging and Path Lab Limited	5,900.00	59.00%	5,900.00	59.00%
Mr Pawan Gupta	4,100.00	41.00%	4,100.00	41.00%
	<b>10,000.00</b>	<b>100.00%</b>	<b>10,000.00</b>	<b>100.00%</b>

**C) Details of shares held by Promoters & Promoters Group**

Particulars	As at 31 March 2025		
	No. of Shares	% of Holding	% change during the year
M/s Star Imaging and Path Lab Limited	59,000.00	59.00%	0.00%
Mr Pawan Gupta	41,000.00	41.00%	0.00%
	<b>1,00,000.00</b>	<b>100.00%</b>	



**Note 4. Reserve & Surplus**

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Surplus		
Balance at the beginning of the year	11.22	2.39
Add: Transferred from Surplus in the Statement of Profit & Loss A/c	7.14	8.83
Balance at the end of the year	18.36	11.22
Total	18.36	11.22

**Note 5. Long-Term Borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
	-	-
Total	-	-

**Note 6. Long-term Provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Total	-	-

**Note 7. Short-Term Borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
Total	-	-

**Note 8. Trade Payables**

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Payables		
- Total outstanding dues to micro enterprises and small enterprises	-	-
- Total outstanding dues to creditors other than micro enterprises and small enterprises	-	0.02
Total	-	0.02



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**(All amounts in Lakhs, Indian Rupees unless otherwise stated)**  
**Notes to Financial Statements for the Year Ended 31 March 2025**

**Note 9. Other Current Liabilities**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Statutory Dues Payable	1.33	1.10
Other Payables	<b>0.30</b>	<b>0.56</b>
- Audit Fees Payable	0.30	0.56
Other Liabilities		
Other Liability	3.93	17.49
<b>Total</b>	<b>5.56</b>	<b>19.16</b>

**Note 10. Short-Term Provisions**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Provision for Income Tax	2.66	2.83
<b>Total</b>	<b>2.66</b>	<b>2.83</b>



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Notes to Financial Statements for the Year Ended 31 March 2025

Note 11: Property, Plant and Equipment

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	As at 1 April, 2024	Additions	Deletions/ Adjustments	Profit/Loss on Assets	As at 31 March, 2025	As at 1 April, 2024	During the Year	Deletions/ Adjustments	As at 31 March, 2025	As at 31 March, 2024
(A) Tangible Assets										
Office Equipments	0.88	-	-	-	0.88	0.80	0.02	-	0.83	0.06
Computer Hardware & Software	0.60	-	-	-	0.60	0.50	0.04	-	0.54	0.06
	1.49	-	-	-	1.49	1.31	0.06	-	1.37	0.12
(B) Intangible Assets										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total [A + B]</b>	<b>1.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.49</b>	<b>1.31</b>	<b>0.06</b>	<b>-</b>	<b>1.37</b>	<b>0.18</b>



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(All amounts in Lakhs, Indian Rupees unless otherwise stated)

Notes to Financial Statements for the Year Ended 31 March 2025

**Note 12. Deferred Tax Assets**

Particulars	As at 31 March 2025	As at 31 March 2024
Deferred Tax (Opening)	0.02	0.03
Current Year Deferred Tax	0.01	0.01
<b>Total</b>	<b>0.01</b>	<b>0.02</b>

**Note 13. Non Current Investment**

Particulars	As at 31 March 2025	As at 31 March 2024
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14. Other Non-Current Assets**

Particulars	As at 31 March 2025	As at 31 March 2024
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 15. Trade Receivables**

Particulars	As at 31 March 2025	As at 31 March 2024
Unsecured and Considered Good		
- Related Parties	-	-
- Others (Annexure)	6.07	6.07
<b>Total</b>	<b>6.07</b>	<b>6.07</b>

**Note 15.1: Ageing Schedule (outstanding considered from date of transaction)**

Particulars	As at 31 March 2025	As at 31 March 2024
Undisputed Trade Receivables - considered good		
- less than 6 months		
- 6 months - 1 year	6.07	6.07
- 1 - 2 years		-
- 2 - 3 years		-
- More than 3 years		-
<b>Total</b>	<b>6.07</b>	<b>6.07</b>



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**Notes to Financial Statements for the Year Ended 31 March 2025**

**Note 16. Cash and Cash Equivalents**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Cash in Hand	0.78	0.10
On Current Accounts	19.68	26.93
Cash & Cash Equivalents	0.50	0.50
<b>Total</b>	<b>20.96</b>	<b>27.53</b>

**Note 17. Short-Term Loan and Advances**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 18. Other Current Assets**

<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Balances with Revenue Authorities	0.42	0.42
<b>Total</b>	<b>0.42</b>	<b>0.42</b>



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Notes to Financial Statements for the Year Ended 31 March 2025

**Note 19. Revenue from Operations**

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Sale of Services		
- Gross Receipts	26.09	28.05
<b>Total</b>	<b>26.09</b>	<b>28.05</b>

**Note 20. Other Income**

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Interest Income on		
- Others	-	0.13
- Short & Excess	0.02	-
<b>Total</b>	<b>0.02</b>	<b>0.13</b>

**Note 21. Employee Benefit Expenses**

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Salary & Wages		
<b>Total</b>	<b>-</b>	<b>2.25</b>

**Note 22. Finance Cost**

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 23. Other Expenses**

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Audit Fees (Refer note no. 34)	0.30	0.30
Bank Charges	0.00	-
Business Promotion	1.90	2.80
Conveyance	10.84	11.04
Membership Fees	1.01	-
Miscellaneous Expenses	-	0.00
Professional Charges	2.18	-
Office Expenses	0.02	0.02
<b>Total</b>	<b>16.24</b>	<b>14.16</b>

**Note 24. Earning Per Share (EPS)**

**Calculation of Basic and diluted Earning per share**

Particulars	Year Ended	Year Ended
Profit attributable to Equity shareholders	7.14	8.83
No. of Equity Shares	10,000.00	10,000.00
Face Value Per Share (Rs.)	0.00	0.00
<b>Basic and diluted earnings per Share (in Rs.)</b>	<b>0.00</b>	<b>0.00</b>

**Note 25. Related Party Disclosures**

**List of Related parties and Transactions / Outstanding Balances:**

In accordance with the requirement of Accounting Standard (AS) - 18 on "Related Party Disclosures" the names of the related parties where control exists along with the aggregate transactions/year end balances with them as identified and certified by the management are given below.

**a) Key Management Personnel (KMP):**

- (i) Ms. Monika Gupta
- (ii) Mr. Pawan Gupta
- (iii) Mrs. Chhaya Gupta
- (iv) Mr. Sameer Bhati
- (v) Ms. Neelam Ratra

Director  
Director  
Director  
Resignation w.e.f 13-06-2025  
Additional Director wef 17-06-2025



**Transactions with related parties**

Name of Related Party	Nature	Year Ended	Year Ended
<b>Total</b>		-	-

**Outstanding Balances as at Year end**

Name of Related Party	Nature	Year Ended	Year Ended
<b>(i) Key Managerial Personnel</b>			
Mr Pawan Gupta		3.93	-
<b>Total</b>		3.93	-

**Note 26. Expenditure in Foreign Currency**

Particulars	Year Ended	Year Ended
No any Expenditure in Foreign Currency	-	-

**Note 27. Earnings in Foreign Currency**

Particulars	Year Ended	Year Ended
There were no foreign currency earnings during the reporting period	-	-

**Note 28. Auditor's Remuneration**

Particulars	Year Ended	Year Ended
Statutory Audit	0.30	0.30
Other Audit Services/Certification	-	-
<b>Total</b>	<b>0.30</b>	<b>0.30</b>

**Note 29. Segment Information:** The company's only business engaged in the Business of Providing Education Services and as per the definition of 'business segment' it is concluded that there is not more than one business segment, therefore the disclosure of segment wise information is not applicable under AS- 17. There is no geographical segment as the company operates only in India.

Note 30. The company has not entered into the cancellable operating lease agreement.

Note 31. Dues to MSME have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditor. Disclosure under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 .

Note 32. CSR Disclosure: Repective Section is not applicable to the Company so no disclosure required.

**Note 33. Additional Regulatory Information**

- i) All the title deeds of immovable properties (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) were held in the name of the company. However, during the current year, company has no immovable properties.
- ii) The Company does not have any Investment property, hence the question of disclosure and valuation by the registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 does not arise.
- iii) During the year 2024-25 and 2023-24 , the company has not revalued any of its Property, Plant and Equipment or Intangible Assets or both during the year.
- iv) The Company has not granted loans and advances in the nature of loan to Promoters, Directors KMPs and the Related Parties (as defined under Companies Act'2013) either severally or jointly with any other person that are repayable on demand or without specifying the terms of repayment.
- v) The Company do not have any Benami property as on 31st March 2025 and 31st March 2024, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- vi) Company is not required to submit statement of current assets with the bank or financial institutions.
- vii) The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority in the financial year 2024-25 and 2023-24.
- viii) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year ending 31st March 2025 and 31st March 2024.
- ix) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year ending 31st March 2025 and 31st March 2024.
- x) The Company has no cases of any charges or satisfaction which is yet to be registered with ROC beyond the statutory period in the financial year ending 31st March 2025 and 31st March 2024.
- xi) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) rules, 2017.



- xi) Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme and in accordance with accounting standards and deviation in this regard shall be explained, however company has not entered into any such schemes.
- xii) During the financial year 2024-25 and 2023-24, the Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) 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
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries, the company shall disclose, however company has not entered into any such schemes.
- xiii) During the financial year 2024-25 and 2023-24, the Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- xiv) The Company does have any transactions in financial year 2024-25 and 2023-24, where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.
- xv) The Company has not entered in any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the current & previous financial year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961.

The following accounting ratios are disclosed: -

Particulars	FY 2024-25	FY 2023-24	Change (%)
Current ratio*	3.34	1.55	1.15
Debt-equity ratio**	-	-	-
Debt service coverage ratio	-	-	-
Return on equity ratio	0.45	0.72	(0.37)
Inventory turnover ratio (#)	NA	NA	-
Trade receivables turnover ratio*	4.30	5.94	(0.28)
Trade payable turnover ratio	-	-	-
Net capital turnover ratio	1.35	2.30	(0.41)
Net profit ratio	0.27	0.31	(0.13)
Return on capital employed	-	-	-
Return on investment	-	-	-

In the opinion of Directors, and to the best of their knowledge and belief, the value of Current Assets, Loans and advances shown in the Balance Sheet have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Previous year accounts have been regrouped/ recast, wherever necessary to make them comparable with those of current year.

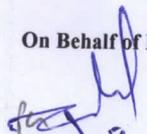
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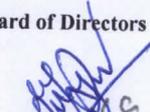


Mr. Harvinder Singh Bhatia  
Partner  
Membership No.: 094765  
Place: New Delhi  
UDIN 25094765BMOBVY3949  
Date: 18th July'2025



On Behalf of Board of Directors

  
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