

AURO ELECTROPOWER PVT. LTD.

Registered Office: - 32, K. L. Saigal Sarani, 740A, Block - P, New Alipore, Kolkata - 700053

E Mail Id: - cs@auroimpex.com; Contact No: - 033 2400 6300

CIN: U24299WB1995PTC071020

BOARD'S REPORT

TO THE MEMBERS OF AURO ELECTROPOWER PVT. LTD.

We are delighted to present on behalf of Board of Directors, the Annual Report along with Audited Financial Statement for the financial year ended March 31, 2025.

1. FINANCIAL HIGHLIGHTS

Particulars	For the year ended 31 st March 2025 (Rs. In Hundreds)	For the year ended 31 st March 2024 (Rs. In Hundreds)
Revenue from Operations	678	24,613
Other Income	7,430	7,828
Total Revenue	8,108	32,442
Profit before Tax	170	3,301
Tax Expenses	64	858
Profit after tax for the year	106	2,443

2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

During the financial year under review, Company reported Revenue from Operations of Rs. 67,800 in the Financial Year 2024-25 compare to Rs. 24,61,300 in Financial Year 2023-24. Similarly, Company reported Profit after tax to Rs. 10,600 in current Financial Year as compared to Rs. 2,44,300 in the last financial year.

3. DIVIDEND

Your directors do not recommend any dividend on Equity Shares for the financial year ended 31st March, 2025.

4. TRANSFER TO RESERVES

During the financial year under review, no amount was transferred to the General reserves.

5. ISSUE OF SHARES

The paid-up Equity Share Capital as at 31st March, 2025 stood at 24,87,000 i.e. 2,48,700 equity shares of Rs. 10/- each. The Company has not issued shares with differential voting rights, nor has granted any stock options or sweat equity.

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6. CHANGES IN SHARE CAPITAL, IF ANY

During the year under review, there has been no change in the Authorized, Issued, Subscribed, or Paid-up share capital of the Company.

7. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

There are no significant and material orders passed by the regulators or courts or tribunals that would impact the going concern status of the Company or its future operations.

8. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT

There have been no material changes and commitments affecting the financial position between the end of the financial year and the date of the report.

9. CHANGE IN THE NATURE OF BUSINESS

There has been no change in the Business of the Company during the financial year ended March 31, 2025.

10. EXTRACT OF ANNUAL RETURN

The requirement of providing the Extract of the Annual Report in Form MGT-9 has been done away by way of amendment in Rule 12 of The Companies (Management and Administration) Rules, 2014.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act.

12. RELATED PARTY TRANSACTIONS

During the financial year ended March 31, 2025, all transactions with the Related Parties as defined under section 188 of the Act read with rules framed there-under were in the 'ordinary course of business' and 'at arm's length' basis.

During the year under review, the Company did not enter into any Related Party Transactions which require prior approval of the Members. Form AOC-2 is annexed herewith as "Annexure-A".

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13. DEPOSITS

During the financial year under review, the Company has neither invited nor accepted or renewed any deposit from public, shareholders or employees and no amount of principal or interest on deposits from public is outstanding as at the Balance Sheet date in terms of provisions of section 73 to 76 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

14. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Shri Madhusudan Goenka (DIN:- 00146365) is the Director of the Company;

Shri Praveen Kumar Goenka (DIN:- 00156943) is the Director of the Company;

15. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES

During the year under review, Company does not have any Holding company, Subsidiary company, Associate company and joint ventures.

16. MEETINGS

During the year under review 7 (Seven) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

These meetings were held on 8th April, 2024, 7th May, 2024, 19th June, 2024, 8th August, 2024, 7th September, 2024, 7th December, 2024, 25th January, 2025.

17. DIRECTOR'S RESPONSIBILITY STATEMENT

pursuant to Section 134(5) of the Act, the Directors hereby confirm that –:

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
 - ii. the directors have selected such accounting policies and applied them consistently and made judgments and estimates that they are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit of the Company for that period;
 - iii. the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 and for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - iv. the directors have prepared the annual accounts on a going concern basis; and
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v. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the financial year under review.

19. PARTICULARS OF EMPLOYEES

Provisions of Section 197(12) of The Companies Act, 2013 read Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

20. AUDITORS

19.1. STATUTORY AUDITORS

M/s R. Das & Associates, Chartered Accountants were appointed as Statutory Auditor of the Company for a term of five financial years from FY 2024-25 to 2028-29.

19.2 AUDITOR'S REPORT

The Auditors' report along with Notes on Accounts is self-explanatory and therefore, does not call for any further comment under section 134(3) of the Companies Act, 2013. There are no qualifications, reservations or adverse remarks made by Statutory Auditors in the Auditor's report.

21. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder during the current Financial Year.

22. SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and General Meetings. The Directors have devised proper systems to ensure compliance with the provisions of all Applicable Secretarial Standards and that such system are adequate and operating effectively.

23. PROVISION RELATED TO CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of Section 135 of the Companies Act, 2013 the Company is not falling

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within the purview of the threshold of the aforesaid section, and therefore the Company has neither constituted the Corporate Social Responsibility Committee nor incurred any expenditure on Corporate Social Responsibility activities.

24. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

During the Financial Year 2024-25, your company does not have any activity relating to conservation of energy or technology absorption. Foreign exchange earnings and outgo are NIL.

25. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the company.

26. RISK MANAGEMENT POLICY

The Company has laid down a procedure to inform the Board members, on a periodic basis, about the identified risks and the steps taken to mitigate and minimize the same. The Company has already identified and assessed major elements of risks, which may threaten the existence of the Company. The Management reviews the identified risks, including assessment of the said risks and procedures, which are being implemented for the monitoring, mitigating and minimization of the said risks.

27. COST RECORDS

The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.

28. INDUSTRIAL RELATIONS

During the financial year under review, industrial relations within the Company remained cordial.

29. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY & BANKRUPTCY CODE, 2016

During the financial year under review, no such incident took place.

30. 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 financial year under review, no such instances took place.

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31. ACKNOWLEDGEMENTS

Your Board is grateful for the continuous patronage of our valued customers and remains committed to serving their needs by delivering more style and comfort at every step. Our Board acknowledges and appreciates the relentless efforts by employees including the Management who have all worked together as a team in achieving a commendable business performance year on year. Our Board also wish to thank its customers, suppliers and bankers for their continued support and faith reposed in the Company.

On behalf of the Board of Directors of
AURO ELECTROPOWER PVT. LTD

M. S. Goenka

MADHUSUDAN GOENKA
DIN: 00146365
Director

Praveen Kumar Goenka

PRAVEEN KUMAR GOENKA
DIN: 00156943
Director



Dated: - 20.08.2025

Place: - Kolkata

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ANNEXURE – A TO THE BOARD’S REPORT

Form No. AOC-2

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

Form for Disclosure of particulars of contracts / arrangements entered into 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 transactions under third proviso thereto

Details of contracts or arrangements or transactions at arm’s length basis :-		
(a)	Name of Related Party and Nature of Relationship	: Auro Impex & Chemicals Limited (Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	: Rent Received
(c)	Durations of Contracts / Arrangements/ Transactions	: Yearly Basis
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	: Rs. 4,95,600 /-
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	: The contract is entered into on an arm’s length basis.
(f)	Date(s) of approval by the Board	: 08.04.2024
(g)	Amount paid as advances, if any	: NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	: Special resolution is not required to be passed as transactions were at arm’s length.

Details of contracts or arrangements or transactions at arm’s length basis.		
(a)	Name of Related Party and Nature of Relationship	: Auro Industries Ltd. (Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	: Rent Received
(c)	Durations of Contracts / Arrangements/ Transactions	: Yearly Basis
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	: Rs. 3,71,700/-
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	: The contract is entered into on an arm’s length basis.
(f)	Date(s) of approval by the Board	: 08.04.2024
(g)	Amount paid as advances, if any	: NIL

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(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	Special resolution is not required to be passed as the transactions were at arm's length.
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Details of contracts or arrangements or transactions at arm's length basis :-		
(a)	Name of Related Party and Nature of Relationship	: Auro Industries Ltd. (Common Directors)
(b)	Nature of Contracts / Arrangements/ Transactions	: Purchase from Auro Industries Ltd
(c)	Durations of Contracts / Arrangements/ Transactions	: Yearly
(d)	Salient terms of the Contracts / Arrangements/ Transactions including the value, if any	: Rs. 37,184 /-
(e)	Justification for entering into such Contracts / Arrangements/ Transactions	: The contract is entered into on an arm's length basis.
(f)	Date(s) of approval by the Board	: 08.04.2024
(g)	Amount paid as advances, if any	: NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	: Special resolution is not required to be passed as transactions were at arm's length.

On behalf of the Board of Directors of
AURO ELECTROPOWER PVT. LTD

M S Goenka

MADHUSUDAN GOENKA
DIN: 00146365
Director

Praveen Kumar Goenka

PRAVEEN KUMAR GOENKA
DIN: 00156943
Director



Dated: - 20.08.2025

Place: - Kolkata

Independent Auditor's Report

To,
The Members of **M/s Auro Electropower Private Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the **M/s Auro Electropower Private Limited ("The Company")**, which comprise of the Balance Sheet as at 31st March, 2025 and the Statement of Profit and loss for the year ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information. (Hereinafter referred to as "The Financial statement").

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,

- (i) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2025; and
- (ii) in the case of the Statement of Profit and Loss, of the Profit for the year ended on 31st March, 2025.

Basis for Opinion

We have conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as 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 (ICAI) 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 framed thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

"Information other than the Financial Statements and Auditor's Report thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual 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 in the audit, or otherwise appears to be materially misstated.

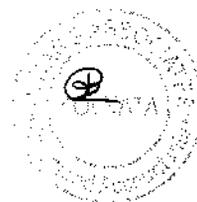
Based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Act with respect to the preparation of the financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014. 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, 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 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 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls since pursuant to exemption given to Private Companies vide Notification dated 13th June, 2017, the said reporting is not applicable to the Company.
- 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 grievance 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. This report does not include a statement on the matters specified in paragraphs 3 & 4 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 Act, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.
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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;



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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Part ("Ultimate Beneficiary") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

vi) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (i) and (ii) above, contain any material misstatement.

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) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 has been implemented.

For R. Das & Associates
Chartered Accountants
Firm Registration No. 318161E



(C.A. Rip Das)

Proprietor

Membership No. FCA 053912

UDIN: 25053912BMIRRE4129



Place: Kolkata

Date: 20th August, 2025

ALRO ELECTROPOWER PRIVATE LIMITED
CALCULATION OF DEPRECIATION U/S 32 OF THE I.T. ACT, 1961 FOR THE ASST. YEAR 2025-2026 (FINANCIAL YEAR 2024-25)

Sl No.	Particulars of Assets	Rate of Depn.	W.D.V		Additions during the year		Sold/discarded during the year		Closing Balance		Depreciation during the year			W.D.V as on 31.03.2025
			as on 01.04.2024	2024	Put to use before 01.10.2024	01.10.2024 to 31.03.2025	as on 31.03.2025	as on 31.03.2025	Depn. Above 180 Days(Full)	Depn. Below 180 Days(Half)	Total Depreciation			
I.	PLANT & MACHINERY (BLOCK-I)													
	Battery Charger	15.00%	2,183	-	-	-	-	-	2,183	327	-	327	1,856	
	Air Conditioner Set	15.00%	18,507	-	-	-	-	-	18,507	2,776	-	2,776	15,731	
	Refrigerator Set	15.00%	2,367	-	-	-	-	-	2,367	355	-	355	2,012	
	Battery Test Loader	15.00%	2,271	-	-	-	-	-	2,271	341	-	341	1,930	
	Television Set	15.00%	6,148	-	-	-	-	-	6,148	922	-	922	5,226	
	Mobile Set	15.00%	2,507	-	-	-	-	-	2,507	376	-	376	2,131	
	Generator Set	15.00%	44,877	-	-	-	-	-	44,877	6,732	-	6,732	38,145	
	Water Purifier	15.00%	1,314	-	-	-	-	-	1,314	197	-	197	1,117	
	EPBX	15.00%	1,448	-	-	-	-	-	1,448	217	-	217	1,231	
	Electrical Installations	15.00%	17,080	-	-	-	-	-	17,080	2,562	-	2,562	14,518	
	Camera	15.00%	5,267	-	-	-	-	-	5,267	790	-	790	4,477	
	Camera Monitoring Machine	15.00%	3,165	-	-	-	-	-	3,165	475	-	475	2,690	
	Attendance Machine	15.00%	2,479	-	-	-	-	-	2,479	372	-	372	2,107	
	UPS	15.00%	34,903	-	-	-	-	-	34,903	5,235	-	5,235	29,668	
II.	OFFICE PREMISES(BLOCK-II)													
	Office Premises (Land)	0.00%	6,494,883	-	-	-	-	-	6,494,883	-	-	-	6,494,883	
	Office Premises (Building)	5.00%	2,029,290	-	-	-	-	-	2,029,290	101,465	-	101,465	1,927,825	
III.	FURNITURE & FITTINGS(BLOCK-III)													
	Furniture & Fixtures	10.00%	137,745	-	-	-	-	-	137,745	13,775	-	13,775	1,23,970	
IV.	VEHICLES(BLOCK-IV)													
	Motor Car	15.00%	91,886	-	-	-	-	-	91,886	13,783	-	13,783	78,103	
V.	COMPUTERS & PERIPHERALS(BLOCK-V)													
	Computer Set	40.00%	91	-	-	-	-	-	91	36	-	36	55	
GRAND TOTAL :			8,898,411	-	-	-	-	-	8,898,411	150,736	-	150,736	8,747,675	



AURO ELECTROPOWER PRIVATE LIMITED**CIN: U24299WB1995PTC071020****BALANCE SHEET AS AT 31ST MARCH, 2025****(Rs in Hundreds)**

SL No	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	<u>EQUITY AND LIABILITIES</u>			
	<u>Shareholders' Funds</u>			
	i) Share Capital	2	24,870	24,870
	ii) Reserves and Surplus	3	56,335	56,229
	<u>Non-Current Liabilities</u>			
	i) Deferred Tax Liabilities (Net)		316	269
	<u>Current Liabilities</u>			
	i) Other Current Liabilities	4	35,226	34,304
	ii) Short-Term Provisions	5	-	815
	Total Equity & Liabilities		116,747	116,488
II.	<u>ASSETS</u>			
	<u>Non-Current Assets</u>			
	i) <u>Property Plant & Equipment</u>			
	(a) Tangible Assets	6	88,693	90,020
	ii) Non Current Investment	7	9,999	-
	iii) Other Non Current Assets	8	1,651	1,651
	<u>Current Assets</u>			
	i) Inventories		1,646	2,126
	ii) Trade Receivables	9	1,093	2,009
	iii) Cash and Bank Balances	10	10,602	17,500
	vi) Short - Term Loans and Advances	11	2,000	2,671
	v) Other Current Assets	12	1,063	512
	Total Assets		116,747	116,488
	Significant Accounting Policies	1		-

The notes referred to above form an integral part of the Balance Sheet.

As per our audit report of even date annexed hereto

For R. DAS & ASSOCIATES

Chartered Accountants

FRN 318161E

**(RIP DAS)**

Proprietor

M. No. FCA 053912

Place : Kolkata

Dated : 20th August , 2025

UDIN: 25053912BMIRRE4129

For and on behalf of the Board of Directors

Madhusudan Goenka

Director

Din : 00146365



Praveen Kumar Goenka

Director

Din : 00156943

AURO ELECTROPOWER PRIVATE LIMITED

CIN: U24299WB1995PTC071020

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs in Hundreds)

Sl. No.	Particulars	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
(1)	Revenue from operations	13	678	24,613
(2)	Other Income	14	7,430	7,828
(3)	Total Income (1+2)		8,108	32,442
(4)	<u>Expenses:</u>			
	Cost of Goods Sold	15	795	22,686
	Employee Benefit Expenses	16	1,205	-
	Finance Costs	17	14	8
	Depreciation and Amortization Expense	18	1,328	1,463
	Other expenses	19	4,596	4,984
	Total Expenses		7,938	29,141
(5)	Profit before exceptional and extraordinary items and tax (3 - 4)		170	3,301
(6)	Exceptional Items		-	-
(7)	Profit before extraordinary items and tax (5 - 6)		170	3,301
(8)	Extraordinary Items		-	-
(9)	Profit before tax (7 - 8)		170	3,301
(10)	<u>Tax expense:</u>			
	(a) Current tax		-	(815)
	(b) Deferred tax		(47)	-43
	(c) Earlier Year Taxes		(17)	-
(11)	Profit/(Loss) for the year from continuing operations (9 - 10)		106	2,443
(12)	Earning per equity share:			
	Basic and Diluted		0.10	0.10
			0.10	0.10
Significant Accounting Policies		1		

The notes referred to above form an integral part of the Statement of Profit & Loss

In terms of our attached report of even date

For R. DAS & ASSOCIATES

Chartered Accountants

FRN 318161E

For and on behalf of the Board of Directors



(RIP DAS)

Proprietor

M. No. FCA 0539

Place : Kolkata

Dated : 20th August , 2025

UDIN: 25053912BMIRRE4129

Praveen Kumar Goenka
Director
DIN 00156943

Madhusudan Goenka
Director
DIN 00146365



AURO ELECTROPOWER PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2025

Note-1

1. SIGNIFICANT ACCOUNTING POLICIES:

a. **Basis Of Accounting**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956 (to the extent applicable) and Companies Act, 2013 (to the extent notified). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Cash & Cash Equivalent**

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. The Cash Flow Statement is not mandatory to be prepared by this company as per relevant Statute.

c. **Depreciation and Amortization**

Depreciation on Fixed Assets has been provided in accordance with the provisions of Schedule II of the Companies Act, 2013 at the rates specified for the Balance Life of the Asset. During the year the Company has written off / discarded few assets in compliance with the

d. **Revenue Recognition:**

Income from operation:

Other Income includes Rent Received, Interest, Other Miscellaneous Income and Sundry Balances Written Back.

e. **Fixed Assets:**

Fixed assets are carried at cost less accumulated depreciation. Fixed Assets are stated in the books at historical cost inclusive of all incidentals expenses incurred for acquisition of such assets.

f. **Earning per share (EPS):**

Basic EPS

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

g. **Taxes on Income:**

Current tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

h. **Deferred tax :**

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets.



i. **Provision and contingencies:**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

j. **Previous Year Figures:**

Previous year's figure are re-grouped and re-arranged where ever felt necessary at the time of finalisation of accounts of current year.

k. **Title deeds of Immovable Property**

All the title deeds of immovable properties are in the name of the company-AURO ELECTROPOWER PRIVATE LIMITED

l. **Fair valuation of Investment property**

The company has not classified any property as Investment property, hence fair valuation of Investment property by a registered valuer as defined Companies (Registered Valuers and Valuation) Rules, 2017 does not arise.

m. **Revaluation of Property, Plant and Equipment and Right -of- Use Assets**

The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the current reporting period and reporting period and also for previous year's reporting period.

n. **Capital Work in Progress**

The Company has no Capital Work in Progress (CWIP) as on 31st March 2025.

o. **Details of Benami Property held: Additional Disclosure**

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

p. **Willful Defaulter**

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

q. **Relationship with Struck off Companies**

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 561 Companies Act, 1956, hence no disclosure is required as such

r. **Registration of Charges or Satisfaction with Registrar of Companies (ROC)**

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such

s. **Undisclosed Income**

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions. Also the Company has previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No :2

SHARE CAPITAL

(Rs in Hundreds)

Sl. No	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<u>Authorized Capital</u> 25000 Equity shares of Rs. 10/- each with voting rights	25,000	25,000
		25,000	25,000
2	<u>Issued, Subscribed & Paid Up Capital</u> 24870 Equity Shares of Rs. 10/- each, fully paid up	24,870	24,870
		24,870	24,870

Reconciliation of the shares outstanding at the beginning and the end of the reporting period

Sl. No	Particulars	As at 31st March, 2025		As at 31st March, 2024	
		No. of Shares	Amount (thousands)	No. of Shares	Amount (thousands)
1	Number of shares at the beginning	24,870	248,700	24,870	248,700
2	Add: Shares issued during the year including subscription at Incorporation	-	-	-	-
3	Outstanding at the end of the Period	24,870	248,700	24,870	248,700

List of Shareholders holding more than 5% of Paid-up Equity Share Capital

Sl. No	Particulars	As at 31st March, 2025		As at 31st March, 2024	
		No. of Shares	% Holding	No. of Shares	% Holding
1	MADHUSUDAN GOENKA	101,200.00	40.69	101,200.00	40.69
2	PRAVEEN KUMAR GOENKA	55,500.00	22.32	55,500.00	22.32
3	GREY ENIGNEERING WORKS LTD	50,000.00	20.10	50,000.00	20.10
4	MADIHU SUDAN GOENKA (HUF)	40,000.00	16.08	40,000.00	16.08

Details of Promoters holding Shares at the end of the Financial Year

Sl. No	Particulars	As at 31st March, 2025			As at 31st March, 2024		
		No. of Shares	% Holding	% Changes	No. of Shares	% Holding	% Changes
1	MADHUSUDAN GOENKA	101,200.00	40.69	-	101,200	40.69	-
2	PRAVEEN KUMAR GOENKA	55,500.00	22.32	-	55,500	22.32	-
3	MADHU SUDAN GOENKA (HUF)	40,000.00	16.08	-	40,000	16.08	-

Aggregate no. of shares issued for consideration other than cash during the period of 5 years immediately preceding the reporting date:

Aggregate number of Equity Shares allotted as fully paid up pursuant to scheme of amalgamation without payment being made in cash	Nil
Aggregate number of Equity Shares allotted as fully paid up by way of Bonus Shares	Nil
Aggregate number of Equity Shares bought back	Nil

Terms / Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs 10/- per Share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holder of equity shares 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 equity shares held by the shareholders.



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No : 3

RESERVES AND SURPLUS

(Rs in Hundreds)

Sl. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<u>Securities Premium Account</u>		
	Profit / (Loss) brought forward	45,000	45,000
2	<u>Surplus in Statement of Profit and Loss</u>		
	Profit / (Loss) brought forward	11,229	8,787
	Add: Profit / Loss for the year	106	2,443
	Closing Balance	56,335	56,229

Note No : 4

OTHER CURRENT LIABILITIES

Sl. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Statutory dues payable	441	54
2	Advance from customers	28,000	29,000
3	Sundry Creditors	6,559	5,142
4	Audit Fees Payable	100	100
5	Outstanding Liabilities	126	0
6	Expenses payable	1	8
	Total	35,226	34,304

Note No : 5

SHORT TERM PROVISIONS

Sl. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Provision For Tax	-	815



AURO ELECTROPOWER PRIVATE LIMITED
Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No. 6 : PROPERTY PLANT AND EQUIPMENTS

Description	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As on 31.03.2024	Addition during the year	Sale during the year	As at 31.03.2025	Up to 31.03.2024	Depreciation	Sale/Adjustments During the year	Up to 31.03.2025	As at 31.03.2025	As at 31.03.2024
Tangible Assets										
Land	66,091	-	-	66,091	-	-	-	-	66,091	66,091
Building	36,558	-	-	36,558	14,443	1,108	-	15,551	21,007	22,115
Furniture & Fixtures	5,005	-	-	5,005	4,749	9,98	-	4,759	246	256
Motor Car										
WB02AE/6228	3,327	-	-	3,327	3,327	-	-	3,327	-	-
WB06D/6521	11,695	-	-	11,695	11,695	-	-	11,695	-	-
Computers	390	-	-	390	385	-	-	385	5	5
Electrical Instalations	1,103	-	-	1,103	1,048	-	-	1,048	55	55
Battery Charger	272	-	-	272	261	-	-	261	10	10
Air Conditioner	1,438	-	-	1,438	1,146	45	-	1,191	247	292
Refrigerator	96	-	-	96	91	-	-	91	5	5
Battery Test Loader	227	-	-	227	220	-	-	220	7	7
Mobile Handset	287	-	-	287	273	-	-	273	14	14
EPBX	94	-	-	94	89	-	-	89	5	5
Generator Set	2,899	-	-	2,899	2,222	120,54	-	2,343	557	677
Water Purifier	85	-	-	85	66	3	-	69	16	19
Camera	289	-	-	289	275	0,31	-	275	14	15
Monitoring Machine	174	-	-	174	165	-	-	165	8	8
Attendance Machine	126	-	-	126	118	2	-	120	6	8
UPS	682	0	-	682	245	38	-	283	399	437
Total	130,837	0	-	130,838	40,818	1,327,50	-	42,145	88,693	90,020
Current Year	130,837	0	-	130,838	40,818	1,328	-	42,145	88,693	90,020
Previous Year Figure	130,719	293	175	130,837	39,355	1,463	-	40,818	90,020	91,364



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No :7

NON CURRENT INVESTMENT

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Investments in Mutual fund		
	ICICI Prudential multi assets fund	2,499.88	-
	Kotak Equity opportunity fund	2,499.87	-
	Mirae Asscets Great Consumer Fund	2,499.87	-
	WheatOak Capital Flexi cap Fund	2,499.88	-
	Total	9,999	-

Note No :8

OTHER NON-CURRENT ASSETS

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Security Deposits		
	- with government departments	-	-
	-with others	1,651	1,651
	Total	1,651	1,651

Note No :9

TRADE RECEIVABLES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	(Unsecured and considered good by management)		
	Outstanding for a period exceeding six months from due date	-	319
2	Others	1,093	1,690
	Total	1,093	2,009

Trade Receivables ageing schedule

Outstanding for following periods from due date of payment

As at 31st March 2025	considered good		considered doubtful	
	Undisputed	Disputed	Undisputed	Disputed
Less Than 6 Months	1,093	-	-	-
6 months - 1 Year	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	1,093	-	-	-

As at 31st March 2024	considered good		considered doubtful	
	Undisputed	Disputed	Undisputed	Disputed
Less Than 6 Months	1,690	-	-	-
6 months - 1 Year	-	-	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	319	-	-	-
Total	2,009	-	-	-

Note No :10

CASH & BANK BALANCES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Cash-in-Hand	500	500
2	Balances with Banks		
	-In Current accounts- Indian Bank	6,608	8,891
	-In Current accounts- State Bank of India	3,494	8,109
	Total	10,602	17,500



AURO ELECTROPOWER PRIVATE LIMITED

Note No :11

SHORT TERM LOANS AND ADVANCES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
	(Unsecured and considered good by management)		
1	Advance to suppliers & others	2,000	2,000
2	Advance Income Tax (Net of provisions)	-	671
	Total	2,000	2,671

Note No :12

OTHER CURRENT ASSETS

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
	(Unsecured and considered good by management)		
1	Statutory Receivable	906	151
2	Advabnce to Suppliers	-	167
3	Prepaid Expenses	156	194
	Total	1,063	512



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No :13

REVENUE FROM OPERATIONS

(Rs in Hundreds)

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
A.	Sale of Products and Services		
	Sale of Product	678	24,613
	Less: Discount on Sale	-	-
	Total	678	24,613

Note No :14

OTHER INCOME

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Interest on Security Deposit	80	80
2	Interest received on Income Tax Refund	-	3
3	Rent received	7,350	6,600
4	Other Income	-	1,145
	Total	7,430	7,828

Note No :15

COST OF GOODS SOLD

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Opening stock of Finished Goods	2,126	-
2	Add: purchase During the year	315	24,813
3	Less: Closing Stock of Finished Goods	1,647	2,126
	Cost of Material Consumed	795	22,686

Note No :16

EMPLOYEE BENEFIT EXPENSES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Salary Paid	1,205	-
	Total	1,205	-

Note No :17

FINANCE COST

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Others		
	(i) Bank Charges	12	8
	(ii) Credit Card Charges	2	-
	Total	14	8

Note No :18

DEPRECIATION AND AMORTIZATION EXPENSES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Depreciation	1,328	1,463
	Total	1,328	1,463

Note No :19

OTHER EXPENSES

Sl. No.	Particulars	For the year ended 31st March '25	For the year ended 31st March '24
1	Rent Rates & Taxes (Annexure-1)	749	775
2	Repairs & Maintenance		
	- others	235	165
	- Godown Rent	1,980	-
3	Insurance Charges (Car & Building)	36	87
4	Legal and professional fees	1,023	1,308
5	Payment to auditors		
	- as Statutory Audit and Tax Audit Fees	100	100
6	Other Expenditure (Annexure-1)	474	2,549
	Total	4,596	4,984



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note 20: Disclosure under Accounting Standards- AS20

Particulars	For the year ended 31st March '25	For the year ended 31st March '24
Earnings per share		
Basic		
Continuing operations		
Net profit / (loss) for the year from continuing operations	106	2,443
Weighted average number of equity shares	248,700	248,700
Par value per share	10	10
Earnings per share from continuing operations - Basic	0.10	0.10

Particulars	For the year ended 31st March '25	For the year ended 31st March '24
Diluted		
The diluted earnings per share has been computed by dividing the Net Profit After Tax available for Equity Shareholders by the weighted average number of equity shares, after giving dilutive effect of the outstanding Warrants, Stock Options and Convertible bonds for the respective periods. Since, the effect of the conversion of Preference shares was anti-dilutive, it has been ignored.		
Continuing operations		
Net profit / (loss) for the year from continuing operations	106	2443
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	106	2443
Weighted average number of equity shares for Basic EPS	248700	248700
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	248700	248700
Par value per share	10	10
Earnings per share, from continuing operations - Diluted	0	0

Note 21: Disclosure under Accounting Standards- AS22

Particulars	For the year ended 31st March '25	For the year ended 31st March '24
Deferred tax (liability) / asset :		
Tax effect of items constituting deferred tax assets		
- On difference between book Depreciation and tax depreciation on fixed assets	(47)	(269)
Tax effect of items constituting deferred tax assets	(47)	(269)
Net deferred tax (liability) / asset	(47)	(269)

Note: The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets under Income Tax.



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Note 22: Notes to Related Party Disclosures

As per AS-18 issued by the Institute of Chartered Accountants of India, the company's related parties are disclosed below :-

Names of related parties and description of relationship :

Key Managerial Personnel(KMP)

Madhusudan Goenka, Director

Praveen Kumar Goenka, Director

Relatives Of KMP

NIL

Associates

Following Enterprise are been Controlled or are being significantly influenced by the Same KMP

Auro Impex & Chemicals Limited

Tatanagar Transport Corporation Limited

Auro Industries Limited

Transaction with Related parties		Year ended March 31,	
		2025	2024
Nature of transaction	Related Party	Rs.	Rs.
Rent Received with GST	Associates	8,673	7,788
Loan/Advances paid to Grey Engineering Works Ltd	Associates	-	-
Loan/Advances received/paid from Auro Impex & Chemicals Ltd	-	-	200,000
Loan/Advances received/paid from Auro Industries Ltd	-	-	309
Sale to Auro Industries Ltd With GST	-	-	1,019
Purchase from Auro Industries Limited With GST	Associates	372	14,824
Balance of Grey Engineering Works Ltd (advance - Paid)	Associates	2,000	2,000
Balance of Auro Impex & Chemicals Ltd (Advance- Received)	Associates	28,000	29,000
Balance of Auro Industries Ltd	-	Nil	Nil

Note: 23

Additional Information as required under Part II of Schedule VI of Companies Act, 2013 to the extent relevant are given as under:-

i) Earning/Expenditure(in Foreign Currency)	NIL
ii) Quantitative Details:	NA

Based on information from vendors / service providers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, the principal amount and the interest due thereon remaining unpaid to any supplier as at 31.03.2025 is Nil.

As per our report attached

For R.DAS & ASSOCIATES
Chartered Accountants
Firm Registration No. 318161E

For and on behalf of the Board of Directors



(RIP DAS)

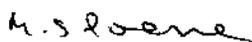
Proprietor

M. No. FCA 053912

Place : Kolkata

Dated : 20th August , 2025

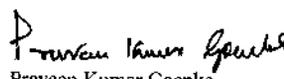
UDIN: 25053912BMIRRE4129

Madhusudan Goenka

Director

Din : 00146365



Praveen Kumar Goenka

Director

Din : 00156943



AURO ELECTROPOWER PRIVATE LIMITED
Notes annexed to and forming part of the financial statements as at 31st March 2025

Note No : 24

Details of Ratios

Particulars		For the Year ended on 31.03.2025	For the Year ended on 31.03.2024
a)	Current Ratio	0	1
	Current Assets	16,404	24,817
	Current Liabilities	35,226	35,118
b)	Debt-Equity Ratio	Nil	Nil
	Debt	-	-
	Equity	-	-
c)	Debt Service Coverage Ratio	Nil	Nil
	Earnings before Interest, Tax and Exceptional Items	184	3,301
	Interest Expense + Principal Repayments made during the period for long term loans	-	-
d)	Return on Equity Ratio	0	0
	Total Income	106	2,443
	Shareholders' Equity	24,870	24,870
e)	Inventory turnover ratio	Nil	Nil
	Cost of Goods Sold	-	-
	Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	-	-
f)	Trade Receivables turnover ratio	0	24
	Value of Sales & Services	678	24,613
	Average Trade Receivables	1,551	1,527
g)	Trade payables turnover ratio	Nil	Nil
	Total Value of Purchases	-	-
	Average Trade Payables	-	-
h)	Net capital turnover ratio	0	1
	Total Sales	678	24,613
	Shareholders' Equity	24,870	24,870
i)	Net profit ratio	0	0
	Profit After Tax	106	2,443
	Value of Sales & Services	8,108	32,442
j)	Return on Capital employed	0	0
	Earnings before Interest, Tax and Exceptional Items	184	3,301
	Total Assets - Current Liabilities	81,521	81,368
k)	Return on investment	Nil	Nil
	Net Return on Investments	-	-
	Cost of Investments	-	-



AURO ELECTROPOWER PRIVATE LIMITED

Notes annexed to and forming part of the financial statements as at 31st March 2025

Annexure-1

(Rs in Hundreds)

Particulars	Year ended March 31,	
	2025	2024
	Rs.(in Hundreds)	Rs.(in Hundreds)
OTHER EXPENSES		
Auditor Remuneration	100	100
Rates & Taxes	749	775
Repairs & Maintenance	235	165
Insurance Charges (Building)	36	87
Legal & Professional Charges	1,023	1,308
Godown Rent	1,980	-
	4,122	2,434.63

Annexure-2

Bank Charges	-	-
Conveyance	-	2
Commission Paid	-	80
Godown Rent	-	1,980
KMC SMW Charges	25	-
Sales Promotion Expenses	22	-
Vehicle Maintenance Expenses	-	83
Delivery Charges	-	145
Termiseal Service Charges	36	36
NSDL Annual Custody Fee	50	50
Filing Fees	35	15
PF Inspection Charges	2	9
PF Admin Expenses	49	-
Lift License Fees	-	25
Office Expenses & Stamp Duty	1	27
Share Transfer & Maintenance Expenses	40	40
Round Off		(0)
Sundry Balances Written off	17	3
Trade Licence	54	54
Employer EPF @ 3.67%	32	-
Employer EPS @ 8.33%	72	-
Employer ESI	39	-
TOTAL	474	2,549