



INDIA
NIMESH M. SHAH & CO.

CHARTERED ACCOUNTANTS

PH. NO. : 26425407
FAX NO. : 26425408
MOBILE NO. : 9825012761
E-mail : nimeshshahca@yahoo.com

4th Floor, Shantam Building,
Nr. Havmor Restaurant,
Navrangpura, Ahmedabad - 380009

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF MEHTA MECHATRONIX PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **MEHTA MECHATRONIX PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

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 in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2025**, and its **Loss** for the year ended on that date.

Basis for Opinion

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

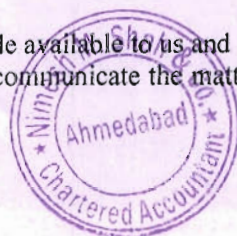
Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with





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Responsibility of Management and Those Charged with Governance (TCWG)

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, read with Rule 7 of 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

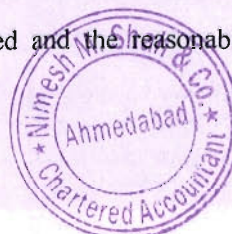
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 judgement 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.





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CHARTERED ACCOUNTANTS

- 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.

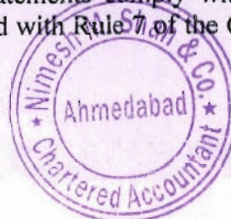
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or 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

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements ~~comply~~ with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.





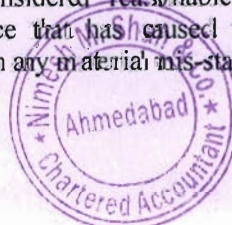
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- (e) On the basis of the written representations received from the directors as on **31/03/2025** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March, 2025** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.
- (h) MEHTA MECHATRONIX PRIVATE LIMITED With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.





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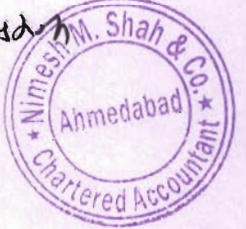
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- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2025**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, 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 period ended as on **31st March, 2025**.

FOR NIMESH M. SHAH & CO.
(Chartered Accountants)
Reg No. : 0115204W

Nimesh Shah



NIMESH SHAH
Proprietor

M.No. : 047856

UDIN: 25047856BMNSWF1050

Date: 01/09/2025

Place : AHMEDABAD

MEHTA MECHATRONIX PRIVATE LIMITED

(CIN:- U28190GJ2024PTC148989)

Regd Office : 4 & 5, SUMEL COMPLEX, NR TEJ MOTORS, SG HIGHWAY, AHMEDABAD-380054, GUJARAT

Contact No: -9227985789, Email: chiefaccount@mehtaindia.com

Balance Sheet as on 31st March, 2025

(Amount in Hundreds)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	2	1,000.00	-
(B) RESERVES AND SURPLUS	3	(350.90)	-
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES		-	-
(A) LONG TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES		-	-
(A) SHORT TERM BORROWINGS		-	-
(B) TRADE PAYABLES		-	-
(C) OTHER CURRENT LIABILITIES	5	3,803.70	-
(D) SHORT-TERM PROVISIONS	6	285.00	-
TOTAL		4,737.80	-
(II) ASSETS			
(1) NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		-	-
(I) PROPERTY, PLANT AND EQUIPMENT		-	-
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)	4	71.73	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES		-	-
(C) TRADE RECEIVABLES		-	-
(D) CASH AND BANK BALANCES	7	1,000.00	-
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	8	3,666.07	-
TOTAL		4,737.80	-

SIGNIFICANT ACCOUNTING POLICIES

1

As Per Our audit report of even date.

FOR NIMESH M. SHAH & CO.

(Chartered Accountants)

FRN : 0115204W

NIMESH SHAH

(PROPRIETOR)

Membership No : 047856

UDIN : 250478568MNSW1050

SHAILESH MEHTA

(Director)

(DIN-00994497)

FOR MEHTA MECHATRONIX PRIVATE LIMITED

RAJ MEHTA

(Director)

(DIN-08994714)

Place : AHMEDABAD

Date : 01/09/2025

Place : AHMEDABAD

Date : 01/09/2025

MEHTA MECHATRONIX PRIVATE LIMITED

(CIN:- U28190GJ2024PTC148989)

Regd Office : 4 & 5, SUMEL COMPLEX, NR TEJ MOTORS, SG HIGHWAY, AHMEDABAD-380054, GUJARAT

Contact No: -9227985789, Email: chiefaccount@mehtaindia.com

Statement of Profit And Loss for the year ending 31st March, 2025

(Amount in Hundreds)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS			-		-
(II) OTHER INCOME			-		-
(III) TOTAL INCOME (I+II)			-		-
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE					
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE		-		-	
(8) OTHER EXPENSES	9	422.63		-	
TOTAL EXPENSES			422.63		-
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			(422.63)		-
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			(422.63)		-
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			(422.63)		-
(X) TAX EXPENSE:					
(1) CURRENT TAX			-		-
(2) DEFERRED TAX		(71.73)	-	-	-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			(350.90)		-
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			(350.90)		-
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			(0.04)		-
(2) DILUTED			(0.04)		-

SIGNIFICANT ACCOUNTING POLICIES

1

As Per Our audit report of even date.

FOR NIMESH M. SHAH & CO.

(Chartered Accountants)

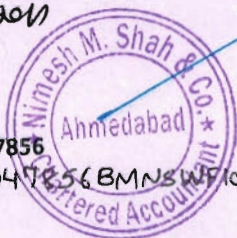
FRN : 0115204W

Nimesh Shah

NIMESH SHAH
(PROPRIETOR)

Membership No : 047856

UDIN : 25047856 BMNS WP 1050



Shailesh Mehta

SHAILESH MEHTA
(Director)
(DIN-00994497)

FOR MEHTA MECHATRONIX PRIVATE LIMITED

Raj Mehta

RAJ MEHTA
(Director)
(DIN-08994714)

Place : AHMEDABAD

Date : 01/09/2025

Place : AHMEDABAD

Date : 01/09/2025

MEHTA MECHATRONIX PRIVATE LIMITED

(CIN:- U28190GJ2024PTC148989)

Regd Office : 4 & 5, SUMEL COMPLEX, NR TEJ MOTORS, SG HIGHWAY, AHMEDABAD-380054, GUJARAT

Contact No: -9227985789, Email: chiefaccount@mehtaindia.com

Notes to Account for the year ending 31st March, 2025

(Amount in Hundreds)

1 SIGNIFICANT ACCOUNTING POLICIES

(I.) Basis of Accounting

(i) Company maintain its accounts on accrual basis following the historical cost convention in compliance with the Accounting Standards Specified to be mandatory by the Institute of Chartered Accountants of India and relevant provision of the Companies Act, 2013. "The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company." (ii) Accounting policies not specifically referred to otherwise are in consonance with generally accepted accounting principles.

(II.) Revenue Recognition

Revenue/Income/Expenses are generally accounted on accrual basis.

(III.) Retirement Benefits

Payment of Gratuity and Provident fund are not applicable to the company.

(IV.) Taxes on Income

(a) Current corporate tax is provided on the profit for the year after considering applicable tax rates and laws.

(b) Deferred tax is provided in accordance with the Accounting Standards - 22, Accounting for taxes on Income, issued by the Institute of Chartered Accountants of India on timing differences between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods. Deferred tax assets or liabilities are measured using the enacted tax rates for the current year. Adjustment of deferred tax assets or liability attributable to change in tax rates is shown in the profit and loss account as a part of deferred tax adjustment for the year. In respect of carry forward losses and unabsorbed depreciation, deferred tax assets are recognised only to the extent there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed at each balance sheet date.

(V.) Contingent Liability

Contingent liabilities are determined & disclosed on the basis of available information.

(VI.) Impairment of Assets

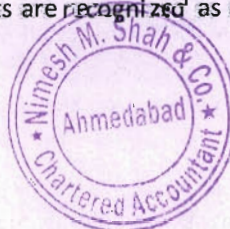
Impairment of loss is charged to the Profit and Loss Account in the period in which, an asset is indentified as impaired, when the carrying value of the asset exceeds its recoverable value. The impairment loss recognized in the prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

(VII.) Provision, Contingent Liabilities and Contingent Assets

Provisions are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources to settle the obligation that can be reliably estimated. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed.

(VIII.) Borrowing Cost

Borrowing cost attributable to acquisition, construction or production of qualifying assets are capitalized as part of the cost of that assets, till the assets is ready for use. Other Borrowing costs are recognized as an expense in the period in which these are incurred.



(IX.) Others

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	10000 EQUITY SHARES OF RS.10.00 EACH.	1,000.00	-	-	1,000.00
	ISSUED SHARE CAPITAL				
	10000 EQUITY SHARES OF RS.10.00 EACH.	1,000.00	-	-	1,000.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	10000 EQUITY SHARES OF RS.10.00 EACH.	1,000.00	-	-	1,000.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES			-	-
	TOTAL	1,000.00	-	-	1,000.00

(I) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	MEHTA HITECH INDUSTRIES LIMITED	9990	99.90
	Total	9990	99.90

(II) SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

The name of the promoters holding shares as on the balance sheet date is given below:

Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year
1	MEHTA HITECH INDUSTRIES LIMITED	9999	99.99	0.00
2	SANGITA S. MEHTA	1	0.01	0.00
	Total	10000	100.00	-

(III) TERMS / RIGHT ATTACHED TO EQ. SHARES

Sr No.	Particular
1	In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company. The distribution will be in proportion to the number of equity shares held by the shareholders.
2	The company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder of equity shares is entitled to one vote per share.
3	The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing General Meeting.



3. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
ADD:	PROFIT LOSS ACCOUNT				
	OPENING BALANCE	-			
	ADDITIONS	-			
		-			
LESS:	DEDUCTIONS	350.90	(350.90)		
	TOTAL		(350.90)		-

4. DEFERRED TAX

The reconciliation of the Closing amount and Opening amount of Deferred Tax is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	DEFERRED TAX ASSETS		71.73		-
	TOTAL		71.73		-

5. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER PAYABLES				
	- SUNDRY CREDITORS FOR EXPENSES	3,803.70	3,803.70	-	-
	TOTAL		3,803.70		-

6. SHORT TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Short term Provisions is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	AUDIT FEES PAYABLE	225.00			
	PROVISION FOR ROC	60.00	285.00		-
	TOTAL		285.00		-

7. CASH AND BANK BALANCES

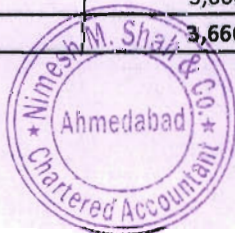
The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	1,000.00	1,000.00		-
	TOTAL		1,000.00		-

8. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		3,666.07		
	TOTAL		3,666.07		-



9. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ADMINISTRATIVE EXPENSES				
	- AUDIT FEES	225.00		-	
	- ROC EXPENSE	60.00		-	
	- ROC FEES	137.63	422.63	-	-
	TOTAL		422.63		-

10. OTHER

(I) DISCLOSURE AS PER MSMED ACT

The Disclosures as required under Sec 22 of MSMED Act 2006 under the chapter on Delayed Payments to Micro and Small Enterprises are listed out in the following table:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	Principal amount and the interest due thereon remaining unpaid to any supplier as at the end of the accounting year	NIL	NIL
2	Amount of interest paid by the buyer under MSMED Act, 2006 alongwith the amounts of the payment made to the supplier beyond the due date during each accounting year	NIL	NIL
3	Amount of interest due and payable for the period	NIL	NIL
4	Amount of interest accrued and remaining unpaid at the end of the accounting year	NIL	NIL
5	Amount of further interest due in the succeeding year	NIL	NIL

(II) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(III) List of Related Parties

Sr No.	Nature	Name of the person
1	Key Management Personnel	SHAILESH MEHTA
2	Key Management Personnel	RAJ MEHTA
3	Key Management Personnel	SANGITA MEHTA
4	Holding Company	MEHTA HITECH INDUSTRIES LIMITED

(IV) List of Transactions entered with them

Sr No.	Nature of Transactions	Associate	Joint Venture	Key Management Personnel (KMP)	Relatives of KMP	Holding Company	Subsidiary Company	Others	Total
	Debit Balance as at 31st March					3,666.07			

(V) PAYMENT TO AUDITOR

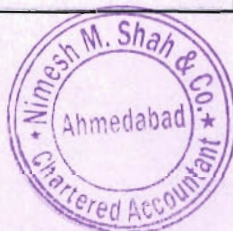
The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	150	
2	For Taxation matters	75	
	Total	225.00	-



(VI) Analytical Ratios

Particulars	Current Year	Previous Year	Change in Ratio (%)
1. Current ratio (in times)			
Total current assets	4,666.07	-	
Total current liabilities	4,088.70	-	
Ratio	1.14	-	-
2. Debt-equity ratio (in times)			
Debt consists of borrowings and lease liabilities	-	-	
Total equity	1,000.00	-	
Ratio	-	-	-
3. Debt service coverage ratio (in times)			
Earnings for Debt Service	(422.63)	-	
Debt Service	-	-	
Ratio	-	-	-
4. Return on equity ratio (in %)			
Profit after taxes less Preference Dividend (if any)	(350.90)	-	
Average total equity	500.00	-	
Ratio	-	-	-
5. Inventory turnover ratio (in times)			
Cost of goods sold OR sales			
Average Inventory			
Ratio	-	-	-
6. Trade receivables turnover ratio (in times)			
Revenue from operations	-	-	
Average trade receivable	-	-	
Ratio	-	-	-
7. Trade payables turnover ratio (in times)			
Net Purchase			
Average trade payables	-	-	
Ratio			
8. Net capital turnover ratio (in times)			
Revenue from operations	-	-	
Average working capital	288.68	-	
Ratio	-	-	-
9. Net profit ratio (in %)			
Profit for the year	(350.90)	-	
Revenue from operations	-	-	
Ratio	-	-	-
10. Return on capital employed (In %)			
Profit before tax and finance costs	(422.63)	-	
Capital employed	996.49	-	
Ratio	-	-	-
11. Return on investment (in %)			
Income generated from invested funds			
Average invested funds in treasury investments			
Ratio			



(VII) General Notes

Sr No.	Particular
1	Figures have been regrouped and rearranged wherever found necessary.
2	Figures in the Financial Statements have been rounded off to the nearest hundred.
3	Balances of Sundry Creditors, Debtors and Loans & Advances given and accepted are subject to confirmation and subsequent reconciliation, if any.
4	This is the first year of incorporation so previous year figures have not been given.
5	Company has been incorporation as on 24/02/2024 As per compnies act first balancesheet can be prepared within 15 months of incorporation as per companies act so this balancesheet & profit&loss account have been prepare for period from 24/02/2024 to 31/03/2025.
6	Company is 99.99% subsidiary company of Mehta Hitech Ltd. Balancesheet of company has been annexed with holding company.

As Per Our audit report of even date.

FOR NIMESH M.SHAH & CO.

(Chartered Accountants)

FRN : 0115204W

Nimesh Shah

NIMESH SHAH
(PROPRIETOR)

Membership No : 047856

UDIN : 25047856BMNSHF1050



SHAILESH MEHTA
(Director)
(DIN-00994497)

Shailesh Mehta

FOR MEHTA MECHATRONIX PRIVATE
LIMITED

Raj Mehta

RAJ MEHTA
(Director)
(DIN-08994714)

Place : AHMEDABAD

Date : 01/09/2025

Place : AHMEDABAD

Date : 01/09/2025

MEHTA MECHATRONIX PRIVATE LIMITED**(CIN:- U28190GJ2024PTC148989)**

Regd Office : 4 & 5, SUMEL COMPLEX, NR TEJ MOTORS, SG HIGHWAY, AHMEDABAD-380054, GUJARAT

Contact No: -9227985789, Email: chiefaccount@mehtaindia.com

List for the year ending 31st March, 2025**(Amount in Hundreds)****SHARE CAPITAL****List No -1**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHARE CAPITAL				
- SHARE CAPITAL	1,00,000.00	1,00,000.00		
TOTAL		1,00,000.00		

RESERVES & SURPLUS**List No -2**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
PROFIT AND LOSS ACCOUNT				
- PROFIT & LOSS	(35,090.00)	(35,090.00)		
TOTAL		(35,090.00)		

DEFERRED TAX**List No -3**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
DEFERRED TAX ASSETS				
- DEFERRED TAX ASSET	7,173.00	7,173.00		
TOTAL		7,173.00		

CURRENT LIABILITIES**List No -4**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT LIABILITIES - OTHER				
- HCS INFRATECH PRIVATE LIMITED	3,80,370.00	3,80,370.00		
TOTAL		3,80,370.00		

SHORT TERM PROVISIONS**List No -5**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHORT TERM PROVISION- OTHER				
- PROVISION FOR ROC	6,000.00			
- AUDIT FEES PAYABLE	22,500.00	28,500.00		
TOTAL		28,500.00		

CASH AND CASH EQUIVALENTS

List No -6

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
BALANCE WITH SCHEDULED BANK				
- STANDARD CHARTERED BANK	1,00,000.00	1,00,000.00		
TOTAL		1,00,000.00		

CURRENT ASSETS

List No -7

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT ASSETS - OTHER				
- MEHTA HITECH INDUSTRIES LIMITED	3,66,607.00	3,66,607.00		
TOTAL		3,66,607.00		

INDIRECT EXPENSES

List No -8

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
ADMINISTRATIVE EXPENSES				
- ROC EXPENSE	6,000.00			
- ROC FEES	13,763.00			
- AUDIT FEES	22,500.00	42,263.00		
TOTAL		42,263.00		