**DIRECTORS’ REPORT**

**To the Members of,**

{name-2}  
CIN: {name-3}  
Registered Office: {address-1}  
Email: {email-1}  
Financial Year: April 1,2024 to March 31,2025

Your Directors have pleasure in presenting the {number-1}th Annual Report, together with the audited standalone financial statements of the Company for the financial year ended March 31,2025.

**1) FINANCIAL SUMMARY (Rule 8A(g) of the Companies (Accounts) Rules, 2014)**

The financial performance of the Company for the year ended March 31,2025 is summarized below:

(in Rs. {{AmountUnit}})

|  |  |  |
| --- | --- | --- |
| **Particulars** | **Year ended March 31,2024** | **Year ended March 31,2025** |
| Revenue from Operations | {number-2} | {number-3} |
| Other Income | {number-4} | {number-5} |
| Total Income | {calculation-1} | {calculation-2} |
| Total Expenditure | {number-6} | {number-7} |
| Profit Before Tax | {calculation-3} | {calculation-4} |
| Less: Current Tax | {number-8} | {number-9} |
| Deferred Tax | {number-10} | {number-11} |
| Profit After Tax | {calculation-5} | {calculation-6} |

**2) State of Affairs / Highlights (Rule 8A(f))**

a) Business activity: The Company is engaged in the business of {textarea-1}.

**b) Business changes:** There has been no change in the nature of business during the year.

c) Financial highlights & Outlook: During the year under review, the Company achieved a total revenue of ₹ {calculation-2} as against ₹ {calculation-1} in the previous financial year.

Revenue Comparison:

{{RevenueGraph}}

The Profit after Tax (PAT) for the year stood at ₹ {calculation-6} compared to ₹ {calculation-5} in the previous year. Going forward, the Company expects to improve its performance with focus on growth opportunities and operational efficiency.

PAT Comparison:

{{PATGraph}}

**3) Web link of Annual Return (Rule 8A(a) & Sec. 92(3))**

Pursuant to Section 92(3) of the Companies Act, 2013, the Annual Return for the financial year ended March 31,2025, is available at {url-1} or {address-1}.

A copy of the Annual Return is available for inspection at the Registered Office of the Company during business hours.

**4) Meetings of the Board (Rule 8A(b))**

During the year under review, {number-14} Meetings of the Board of Directors were held on {% for m in BoardMeetings %} {{m.Date}}{% if not loop.last %}, {% endif %} {% endfor %}. The maximum gap between any two meetings did not exceed 120 days, in compliance with the Companies Act, 2013.

**{% for d in Directors %}**

{{d.Name}} {{d.DIN}} {{d.Designation}} {{d.MeetingsAttended}} / {{TotalMeetingsHeld}}

**{% endfor %}**

**Secretarial Standards:** The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI), namely SS-1 on Meetings of the Board of Directors and SS-2 on General Meetings.

**5) Directors’ Responsibility Statement (Rule 8A(c) read with Sec. 134(5))**

Pursuant to Section 134(5) of the Companies Act, 2013 (“the Act”), your Directors confirm that:

a) Applicable accounting standards have been followed and there are no material departures.  
b) Accounting policies were selected and applied consistently and judgments and estimates were reasonable and prudent to present a true and fair view of the affairs and profit/loss of the Company.  
c) Adequate accounting records have been maintained for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.  
d) The annual financial statements have been prepared on a going concern basis.  
e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls were adequate and operating effectively during the year.  
f) The Directors have devised proper systems to ensure compliance with applicable laws and that such systems were adequate and operating effectively.

**6) Auditors’ Report – Board’s Comments (Rule 8A(e))**

The Statutory Auditors’ Report on the financial statements for the year under review does not contain any qualification, reservation, adverse remark, or disclaimer, and the notes to accounts are self-explanatory.

**7) Fraud Reporting (Rule 8A(d))**

During the year, the Statutory Auditors have not reported any instances of fraud by officers or employees of the Company under Section 143(12) of the Companies Act, 2013.

**8) Changes in Directors / KMP (Rule 8A(i) read with Sec. 134(3))**

**Changes during the year:**

{radio-1}

**Composition as at 31-Mar-2025:**

{% for d in Directors %}

{{d.Name}} {{d.DIN}} {{d.Designation}} {{d.Changes}}

{% endfor %}

*Small companies do not require independent directors, CSR committee, NRC, etc., unless triggered by other thresholds.*

**9) Significant & Material Orders (Rule 8A(j))**

No significant or material order has been passed by the regulators/courts/tribunals impacting the going concern status or the Company’s future operations.

**10) Related Party Transactions (RPTs) (Sec. 188 & Sec. 134(3)(h) read with Rule 8(2))**

During the year, the Company did not enter into any contracts/arrangements/transactions with related parties which were not at arm’s length or not in the ordinary course of business. Accordingly, the disclosure in Form AOC-2 is not required.

**11) Loans, Guarantees & Investments (Sec. 186 of Companies Act 2013)**

Loans given – None during the year.

Guarantees given – None during the year.

Investments made – None during the year.

**12) Dividend, Reserves & Unpaid/IEPF**

* **Dividend:** The Board does not recommend any dividend for FY2024-25.
* **Transfer to reserves:** The Company has not transferred any amount to the General Reserve during the financial year.
* **Unpaid/Unclaimed dividend & IEPF:** NIL balances and no transfers to IEPF during the year.

**13) Deposits (Chapter V)**

The Company has not accepted any deposits covered under Sections 73 to 76 during the year.

**14) Statutory Auditors**

* M/s. {name-10}, Chartered Accountants (FRN: {name-11}) were appointed as the Statutory Auditors of the Company for a term of five years, to hold office till the conclusion of the {{StatutoryAuditorappointedupto}} AGM, in accordance with Section 139 of the Companies Act, 2013.
* The Auditors have confirmed that they continue to satisfy the eligibility criteria prescribed under Sections 139 and 141 of the Act.
* In case the tenure of the statutory auditors are expiring at the ensuing AGM, the board of directors here by recommend to re appointment of the statutory auditor for the period of 05 years.

**15) Internal Financial Controls, Risk & Compliance**

* The Company has internal financial controls commensurate with its size and nature of operations; controls were tested and found adequate and effective.
* The Company follows a risk register covering financial, operational, compliance and IT risks with periodic review by management.
* Compliance management: Statutory due dates calendar and maker-checker processes are in place.

**16) Secretarial Standards & Secretarial Audit**

The Company has complied with SS-1 and SS-2 (ICSI). Secretarial audit is not applicable to the company.

**17) Cost Records & Cost Audit (Voluntary)**

The provisions of maintenance of cost records and cost audit under Section 148 of the Companies Act, 2013 are not applicable to the Company for the financial year.

**18) Conservation of Energy, Technology Absorption & Foreign Exchange Earnings**

**Conservation of Energy:**

* Installation of energy-efficient equipment/lighting.
* Encouraging digital documentation to reduce paper and printing.
* Awareness initiatives among employees for responsible use of electricity and resources.

**Technology Absorption & R&D:**

* Continuous upgradation of systems and processes to improve efficiency.
* Adoption of relevant technology solutions/software.
* Training and knowledge-sharing sessions for effective absorption.
* Specific R&D initiatives – Nil

**Foreign Exchange Earnings & Outgo:**

* Earnings: ₹ {number-12}.
* Outgo: ₹ {number-13}.

**19) POSH – Prevention of Sexual Harassment (Voluntary)**

The Company is committed to maintaining a safe, professional, and respectful workplace for all employees.

* The Company follows a **zero-tolerance policy** towards sexual harassment and ensures awareness among employees regarding prevention and redressal of such issues.
* During the financial year2024-25, **no complaints** were reported relating to sexual harassment at the workplace.

**20) Other Disclosures**

* **Register of Members**: The extracts of the Register of Members are maintained as per the provisions of the Companies Act, 2013 and are available for inspection by the members on request.
* **Material Changes and Commitments**: There have been **no material changes and commitments** affecting the financial position of the Company between the end of the financial year and the date of this report.

**21) Acknowledgements**

Your Directors place on record their sincere appreciation for the dedication and contribution of all employees during the year. The Board also conveys its gratitude to the Company’s customers, vendors, bankers, financial institutions, and various government authorities for their continued support and cooperation. The Directors further acknowledge the guidance and assistance received from the statutory auditors, and consultants of the Company.

Date: {date-1}  
Place: {name-4}

For and on behalf of the Board of Directors  
{name-2}

| Sign: | Sign: |
| --- | --- |
| {name-5} | {name-6} |
| {select-1} | {select-2} |
| {number-15} | {number-16} |