

QUPOD TECHNOVATIONS PRIVATE LIMITED.

NOTICE

To
The Shareholders,

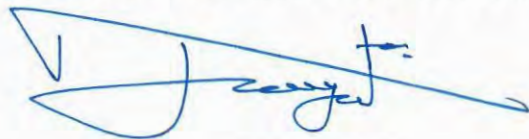
Notice is hereby given that the 10th Annual General Meeting of **QUPOD TECHNOVATIONS PVT LTD** will be held 30th September, 2025 at 11.30 a. m. at the Registered Office of the Company at Unit No. 5 Lalwani Industrial Estate ,G.D. Ambedkar Marg Wadala (west)-400031. transact the following business:

ORDINARY BUSINESS:

1. To adopt and confirm the report of the Auditors and the Directors and the Audited Balance Sheet as on 31-03-2025.
2. To Ratify the appointment of the Auditors of the Company and to fix their remuneration.
3. Any other business with the permission of the Chair.

By order of the Board of Directors.

For **QUPOD TECNOVATIONS PRIVATE LIMITED.**



**DIRECTOR
GAUTAM JAIN
DIN 0206029**

Place: Mumbai.

Date: 24th September, 2025

DIRECTORS' REPORT

To,
The Shareholders,

QUPOD TECHNOVATIONS PVT LTD

Your Directors have pleasure in presenting this Annual Report on the affairs of the Company together with the audited Statement of Accounts for the year ended 31st March, 2025

1 The Financial Results

(Rs. in "00)		
Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
Sales and Other Income:	3,866,860	4,038,046
Profit Before Taxation, Depreciation & Interest	635,257	900,070
Less: Interest & Financial Charges:	-4,242	-
Profit Before Taxation & Depreciation	631,015	900,070
Less: Depreciation	-54,493	-71,486
Profit Before Tax	576,522	828,585
Add: Appropriations	-	-
Less: Provision for Taxation	-143,800	206,805.38
(incl. Deferred Tax and Fringe Benefit Tax and Firm Share of Tax Paid)	-	-
Less: Current tax	-	-
Profit After Tax	432,722	621,779
Add: Excess Provision for Income Tax	-	-
Add: Balance brought forward from previous year	626,032	2,422.71
Amount Available for Appropriation	1,058,754	624,202
Less: Appropriation	-	1,830.00
Balance carried to the Balance sheet	1,058,754	626,032

2 Brief Description of the Company's working during the year /State of Company's Affair

The Company has Reported Total Income of ₹ 38,66,860' /- for the Current Year as Compared to ₹ 40,38,046'/- in the Previous Year. The Net Profit for the Year under Review Amounted to Rs 4,32,993/- in the Current Year as Compared to Net Profit of ₹ 6,21,779/- in the Previous year.

3 Change in the Nature of Business

There is no Change in the Nature of the Business of the Company done During the Year

4 Event Subsequent to the Date of Financial Statements

No Material Changes and Commitments Affecting the Financial Position of the Company Occurred Between the end of the Financial Year to which this Statement Relate and the Date of this Report

5 Dividend

To Strengthen the Financial Position of the Company the Directors Regret to Declare any Dividend.

6 Meetings

During the year the Board of Directors duly met 6 (Six) times on 25th April 2024; 3rd July, 2024; 07th September, 2024; 25th November 2024; 31st January, 2025; and 25th March, 2025 which were Duly Convened and held. The Intervening Gap Between the Meetings was within the Period Prescribed under the Companies Act, 2013

7 Directors and Key Managerial Personnel

Your Company's Board comprises of the following Two Directors

Gautam Jain

Pragnyat Lalwani

There is No change in the Composition of the Board of Directors During the Year.

In Accordance with the Provisions of the Companies Act, 2013 and the Articles of Association of the Company, None of the Director, Retire by Rotation.

8 Statutory Auditors

M/s.M.V. Sanghavi & Co, Chartered Accountants, statutory auditors of the Company having registration number FRN NO. 109110W hold office until the conclusions of the Annual General Meeting and are eligible for Reappointment and if appointed their appointment would be within prescribed limit.

9 Auditor's Report

The Auditor's Report does not Contain any Qualification. Notes to Accounts and Auditor's Remarks in their Report are Self Explanatory and do not call for any Future Comments

10 Extract of Annual Return

As Required Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 an Extract of Annual Return in MGT 9 as a Part of this Annual Report as ANNEXURE 'A'.

11 Particulars of Loan, Gurantees or Investment under section 186

No Loans are given, or Investment made or Guarantee given or Security Provided by the Company which Falls under the Provisions of Section 186 of the Companies Act, 2013.

12 Deposit:

The Company has Neither Accepted nor Renewed any Deposits During the Year Under Review

13 Particulars of Contracts or arrangements with related Parties

No agreement was entered with related parties by the Company during the current year. There are NO related party transactions which were entered by the Company during the year.

Since NO related party transactions were entered by the Company, FORM AOC- 2 is not applicable to the Company.

14 Conservation of Energy, Technology Absorbtion and Foreign Exchange Earning and outgo

(a) Consevation of Energy

As Required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, your Company has no Activity Relating to the Conservation of Energy or Technology Absorption. During the year the Company did not Earn any Income or Incur any Expenditure in Foreign Currency

15 Corporate Social Responsibility (CSR):

Pursuant to Section 135 of the Companies Act, 2013, the CSR obligation of the Company for the financial year ended 31st March 2025 amounted to ₹6,350/- (amt in '00). The Company has made provision for the said amount in its books as on 31st March 2025. Subsequent to the year end, the Company has discharged its CSR obligation by contributing the entire amount to the PM CARES Fund, a fund specified under Schedule VII of the Act. Accordingly, there is no unspent CSR amount for the financial year ended 31st March 2025.

The Board confirms that the CSR activities undertaken by the Company are in compliance with the CSR Policy of the Company and the applicable provisions of the Companies Act, 2013 and the Rules made thereunder.

16 Directors' Responsibility Statement

The Directors's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act,

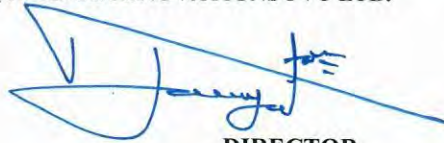
- (i) That in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with proper explanation Relating to Material Departures.
- (ii) That the Directors had Selected such Accounting Policies and Applied them Consistently and made Judgments and Estimates that are Reasonable and Prudent so as to give a True and Fair View of the State of Affairs of the Company at the end of the Financial Year on 31st March, 2025 and of the Profit or Loss of the Company for the year ended on that Date.

- (iii) That the Directors had taken Proper and Sufficient Care for the Maintenance of Adequate Accounting Records in Accordance with the Provisions of the Companies Act, 2013 for Safeguarding the Assets of the Company and for Preventing and Detecting Fraud and other Irregularities.
- (iv) That the Directors had Prepared the Annual Accounts of the Company on a Going Concern Basis.
- (v) The Directors had Devised Proper Systems to Ensure Compliance with the Provisions of all Applicable Laws and that such Systems were Adequate and Operating Effectively.

16 ACKNOWLEDGEMENT

The Directors Place on Record their Sincere Appreciation for the Assistance and Co-Operation Extended by Bank, its Employees, its Investors and all other Associates and Look Forward to Continue Fruitful Association with all Business Partners of the Company.

**For and on behalf of the Board of Directors
For QUPOD TECHNOVATIONS PVT LTD.**



**DIRECTOR
Gautam Jain
DIN :- 02060629**

Mumbai

Dated : 24th September, 2025



M. V. SANGHAVI & CO.

CHARTERED ACCOUNTANTS

Mahendra V. Sanghavi

B. Com., LL.B., F.C.A.

INDEPENDENT AUDITORS' REPORT

To,
The Members,
M/S QUPOD TECHNOVATIONS PRIVATE LIMITED,

Report on the Standalone Financial Statement

We have audited the accompanying standalone financial statements of M/S QUPOD TECHNOVATIONS PRIVATE LIMITED. ('the Company'), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year then ended, the Cash flow statement for the year ended and changes in Equity and a summary of significant accounting policies and other explanatory information.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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:

- (a) in case of the Balance sheet, of the state of affairs of the Company as at March 31, 2025;
- (b) in case of the Statement of Profit & Loss, of the **Profit** for the year ended on that date;
- (c) In the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

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



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Key Audit Matters

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

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

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Director's Report including Annexure to Directors' Report, which we obtained prior to the date of this auditors' report and other reports but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on standalone the financial statements does not cover the other information and we do not and will 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 identified above, 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.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditors' 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.



: 3 :

Responsibilities of Management and those charged with Governance for the Standalone Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position) and profit or loss (financial performance) of the company, in accordance with accounting principles generally accepted in India, including the Accounting Standard 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 the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 standalone 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.



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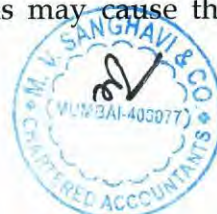
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Auditor's Responsibility:

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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company and we give in 'Annexure A' statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

1. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion, proper books of accounts 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 & Loss dealt with by this report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone 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 March 31, 2025, taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 2025 from being appointed as a Director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g) 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 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position as at balance sheet date;
 - ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) 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;
 - (ii) 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



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- (iii) 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 misstatement.
- 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. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- vii. In respect of Rule 11(g) of the Companies (Audit and Auditors) Rule 2014 proviso Rule 3(1) of the Companies (Accounts) Rules 2014, we herewith report, based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail 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.



For M. V. SANGHAVI & CO.
Chartered Accountants

m.v. Sanghavi

M. V. Sanghavi - Proprietor.
F.C.A. - 10096
Firm Regn. No - 109110W.
UDIN:

Mumbai
Date: 24th September, 2025



M. V. SANGHAVI & CO.

CHARTERED ACCOUNTANTS

Mahendra V. Sanghavi

B. Com., LL.B., F.C.A.

Re: M/S QUPOD TECHNOVATIONS PRIVATE LIMITED

(ANNEXURE REFERRED TO IN PARAGRAPH 1 OF OUR REPORT OF THE EVEN DATE).
ON THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED 31ST
MARCH, 2025.

- 1.)
 - i) The Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, plant and equipment.
 - ii) The Company has a regular programme of physical verification of its Property, plant and equipment by which they are verified in a phased manner. In accordance with this programme, certain property, plant and equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
 - iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, **there are No immovable properties in the name of the Company.**
 - iv) The company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.
 - v) No proceedings have been initiated against the company for holding benami property under The Benami Transactions (Prohibition) Act, 1988 and rules made thereunder and the details have been appropriately disclosed in the financial statements.
2.
 - i) As explained to us, the Company is into BPO business and that there are NO inventories in the company.
 - ii) The company is not required to file any quarterly statements with banks.
3.
 - i) According to the information and explanations provided by the management, the Company has not made investments, provided any guarantee or security granted any loans or advance in the nature of loans secured or unsecured to companies, firms, LLps or other parties covered in the register maintained under section 189 of the Act. Accordingly, sub-clause (a), (b) and (c) are not applicable to the Company



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4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the investment made.
5. The Company has not accepted any deposits from public.
6. To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Act.
7. i) According to the records of the Company, undisputed statutory dues including Provident Fund Income Tax, Sales Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, No undisputed amounts were outstanding as at March 31, 2025 for a period of more than six months from the date of becoming payable.
ii) According to records of company, there are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute.
- 8.) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
- 9.) i) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing to any bank as at the balance sheet date. The Company does not have any borrowing from Financial institution or debenture holders during the year.
ii) The company has not been declared as a willful defaulter by any bank or Financial institution or any other lender.
iii) There are NO Term Loans in the Company.
iv) The funds raised on short term basis have not been utilized for long term purposes.
v) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.



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- vi) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. i) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, clause (ix) of paragraph 3 of the Order is not applicable to the company.
- ii) The company has not made any preferential allotment or private placement of Shares during the year.
- 11) i) According to the information and explanations given to us, considering the principles of materiality outlined in Standards of Auditing, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- ii) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit & Auditors) Rules, 2014 with the Central Government; hence this clause is not applicable.
- 12) The Company is not a Nidhi Company hence this clause is not applicable to the company.
- 13) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14) (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company;
- (b) This clause is not applicable to the company
- 15) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has not entered into non- cash transactions with its directors or persons connected with them and hence provision of section 192 of the Act are not applicable.
- 16) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



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- 17) The company has not incurred cash losses in the financial year and in the immediately.
- 18) There has not been any resignation of the statutory Auditors during the year.
- 19) On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- 20) (a) The Provisions of section 135 of Companies Act, 2013 are applicable to the company. The Company was required to spend ₹6,350(Amt in '00) towards CSR activities during the year ended 31st March 2025. The Company has spent ₹ 6,350 towards eligible CSR activities pertaining to other than ongoing projects, by transferring the said amount to PM CARES Fund in compliance with Section 135(5)/(6) of the Act subsequent to year end. The balance unspent amount remaining is ₹ NIL,
- 21) Consolidated Financial Statements are not applicable to this company. Accordingly, Clause 3(xxi) of the order is not applicable.

For M. V. SANGHAVI & CO.
Chartered Accountants.



m.v. Sanghavi

M. V. Sanghavi- Proprietor.
F.C.A 10096
Firm Regn. No: 109110W
UDIN:

Place: Mumbai
Date: 24th September, 2025

Balance Sheet as at 31 March, 2025

Particulars		Note No.	As at 31 March, 2025	As at 31 March, 2024
			₹	₹
I	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	5,400.00	5,400.00
	(b) Surplus	2	1,075,353.99	642,632.05
			1,080,753.99	648,032.05
2	Non-current liabilities			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
3	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables	3	641,814.36	213,277.87
	(c) Other current liabilities	4	55,290.78	400,276.96
	(d) Short-term provisions	5	-36,313.85	58,516.00
			660,791.29	672,070.82
	TOTAL		1,741,545.28	1,320,102.87
II	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment and Intangible assets			
	(i) Property, plant and equipment	6	97,505.42	97,854.54
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		10,683.12	7,483.53
	(d) Long-term loans and advances	7	161,089.83	55,183.26
	(e) Other non-current assets		-	-
			269,278.37	160,521.33
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables	8	1,107,956.60	1,109,446.47
	(d) Cash and cash equivalents	9	286,101.95	4,660.71
	(e) Short-term loans and advances		-	-
	(f) Other current assets	10	78,208.36	45,474.36
			1,472,266.91	1,159,581.53
	TOTAL		1,741,545.28	1,320,102.87
See accompanying notes forming part of the financial statements		17	0.00	0.00

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our Annexed Audit Report of even date.

For M.V. SANGHAVI & CO.

Chartered Accountants

M.V. Sanghavi

M.V. Sanghavi - Proprietor

F.C.A. - 10096

Regn. No. 109110W

Place : Mumbai

Dated : 24h September, 2025



For QUPOD TECHNOVATIONS PVT. LTD.

DIRECTOR
Gautam Jain
DIN :- 02060629

DIRECTOR
Pragnyat Lalwani
DIN :- 01870792

Name of the Company : QUPOD TECHNOVATIONS PVT LTD

CIN : U72900MH2013PTC246289

(Rs. in "00)

Statement of Profit and Loss for the year ended 31 March, 2025

Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	11	3,858,428.35	4,037,998.43
2 Other income	12	8,431.45	47.37
3 Total Income (1+2)		3,866,859.80	4,038,045.80
4 Expenses			
(a) Cost of Services	13	1,428,775.74	2,060,074.43
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(d) Employee benefits expense	14	1,213,797.26	510,676.26
(e) Finance costs	15	4,241.76	1,889.99
(f) Depreciation and amortisation expense	6	54,493.00	71,485.67
(g) Other expenses	16	589,029.69	565,334.73
Total expenses		3,290,337.45	3,209,461.08
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		576,522.35	828,584.71
6 Exceptional items		-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		576,522.35	828,584.71
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 ± 8)		576,522.35	828,584.71
10 Tax expense:			
(a) Current tax expense for current year		147,000.00	215,450.00
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax		3,199.59	8,644.62
(f) Excess provision		-	-
11 Profit / (Loss) from Continuing Operations (9 ± 10)		432,721.95	621,779.33
B DISCONTINUING OPERATIONS			
12.i Profit / (Loss) from discontinuing operations (before tax)		-	-
12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		-	-
12.iii Add / (Less): Tax expense of discontinuing operations		-	-
(a) on ordinary activities attributable to the discontinuing operations		-	-
(b) on gain / (loss) on disposal of assets / settlement of liabilities		-	-
13 Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)		-	-
C TOTAL OPERATIONS			
14 Profit / (Loss) for the year (11 ± 13)		432,721.95	621,779.33



Name of the Company : QUPOD TECHNOVATIONS PVT LTD

Statement of Profit and Loss for the year ended 31 March, 2025 (contd.)

Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
15.i Earnings per share (of ` ___/- each):			
(a) Basic			
(i) Continuing operations	18.a	80.13	115.14
(ii) Total operations			
(b) Diluted			
(i) Continuing operations	18.b	80.13	115.14
(ii) Total operations			
15.ii Earnings per share (excluding extraordinary items) (of ` ___/- each):			
(a) Basic			
(i) Continuing operations			
(ii) Total operations			
(b) Diluted			
(i) Continuing operations			
(ii) Total operations			
See accompanying notes forming part of the financial statements			

Notes referred to above form an integral part of the Financial Statements.

As per our Annexed Audit Report of even date.

For M.V. SANGHAVI & CO.
Chartered Accountants

M.V. Sanghavi

M.V. Sanghavi - Proprietor
F.C.A. - 10096
Regn. No. 109110W

Place : Mumbai

Dated : 24h September, 2025



For QUPOD TECHNOVATIONS PVT. LTD.

Gautam Jain

DIRECTOR
Gautam Jain
DIN :- 02060629

Pragnyat Lalwani

DIRECTOR
Pragnyat Lalwani
DIN :- 01870792

Particulars	For the year ended 31 March, 2025		For the year ended 31 March, 2024	
	₹		₹	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	576,522.35		828,584.71	
<u>Adjustments for:</u>				
Depreciation and amortisation	54,493.00		71,485.67	
(Profit) / loss on sale / write off of assets	-		-	
Finance costs	4,241.76		-	
Interest income	8,431.45		47.37	
Net unrealised exchange (gain) / loss	-		-	
	67,166.21	643,688.56	71,533.04	900,117.76
Operating profit / (loss) before working capital changes				
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	-		-	
Trade receivables	1,489.87		(46,718.54)	
Short-term loans and advances	-		-	
Long-term loans and advances	(105,906.56)		(53,998.83)	
Other current assets	(32,734.00)		(45,474.36)	
Other non-current assets	-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	428,536.49		(40,335.62)	
Short Term Borrowings	-		-	
Other current liabilities	(344,986.18)		(423,839.32)	
Other Long Term Liabilities	-		-	
Short Term Provisions	(94,829.85)		34,167.74	
Long Term Provision	-		(67,433.22)	
		(148,430.23)		(643,632.14)
Cash generated from operations		495,258.33		256,485.62
Less: Exceptional Items				
Less: Tax Provision / Firm Tax		(147,000.00)		(215,450.00)
Less: Excess Provision Written off of previous Years		-		1,830.00
Less: DTA / DTL Adjustment in P&L		-		-
Less: Opening DTL adjustment		-		-
Less: Opening DTA adjustment		-		-
Net cash flow from / (used in) operating activities (A)		348,258.33		42,865.62
B. Cash flow from investing activities				
Interest on Bank Deposits	(8,431.45)		(47.37)	
(Increase) / Decrease in Fixed Assets	(54,143.87)		(42,084.49)	
(Increase) / Decrease in Long Term Investments	-		-	
Increase / (Decrease) in Long Term Borrowings	-	(62,575.32)	-	(42,131.86)
		(62,575.32)		(42,131.86)
Net cash flow from / (used in) investing activities (B)		(62,575.32)		(42,131.86)
C. Cash flow from financing activities				
Finance cost	(4,241.76)		-	
Increase in Share Capital due to demerge	-		-	
Increase in Capital Reserve due to demerge	-	(4,241.76)	-	-
Net cash flow from / (used in) financing activities (C)		(4,241.76)		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		281,441.25		733.75
Cash and cash equivalents at the beginning of the year		4,660.71		3,926.96
Effect of exchange differences on restatement of foreign currency Cash and		-		-
Cash and cash equivalents at the end of the year		286,101.96		4,660.72
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 19)		286,101.96		4,660.71
Less: Bank balances not considered as Cash and cash equivalents as defined		-		-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		286,101.96		4,660.71
Add: Current investments considered as part of Cash and cash equivalents (as		-		-
Cash and cash equivalents at the end of the year *		286,101.96		4,660.71
* Comprises:				
(a) Cash on hand		9,438.17		-
(b) Cheques, drafts on hand		-		-
(c) Balances with banks				
(i) In current accounts		276,663.79		4,660.71
(ii) In Fixed Deposits with IOB - Margin Money		-		-
		286,101.96		4,660.71

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our Annexed Audit Report of even date.

For M.V. SANGHAVI & CO.

Chartered Accountants

M.V. Sanghavi - Proprietor

F.C.A. • 10096
Regn. No. 109110W

Place : Mumbai

Dated : 24th September, 2025

For QUPOD TECHNOVATIONS PVT. LTD.

DIRECTOR
Gautam Jain
DIN : 02060629

DIRECTOR
Pragnyat Lalwani



Name of the Company : QUPOD TECHNOVATIONS PVT LTD

CIN : U72900MH2013PTC246289

Notes forming part of the financial statements

Note 1 Share capital

(Rs. in '00)

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	₹	Number of shares	₹
<u>(a) Authorised</u>				
Equity shares of ` 100 each with voting rights	6,000	6,000	6,000	6,000
<u>(b) Issued</u>				
Equity shares of ` 100 each with voting rights	5,400	5,400	5,400	5,400
			-	-
<u>(c) Subscribed and fully paid up</u>				
<u>Equity shares of ` 100 each with voting rights</u>	5,400	5,400	5,400	5,400
	-	-	-	-
<u>(d) Subscribed but not fully paid up</u>	-		-	
Total	5,400	5,400	5,400	5,400

(Rs. in '00)

Note 1.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March, 2025	As at 31 March, 2024
Equity shares at the beginning of the year	5,400	5,400
Add: Shares Issued	-	-
Equity shares at the end of the year	5,400	5,400



Notes:

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Name of the Company : Qupod Technovations Private Limited

CIN : U72900MH2013PTC246289

Notes forming part of the financial statements

Note 2 Share capital (contd.)

Particulars								(Rs. in '00)
Notes:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2025								
- Number of shares	5,400.00	-	-	-	-	-	-	5,400.00
- Amount (₹)	5,400.00	-	-	-	-	-	-	5,400.00
Year ended 31 March, 2024								
- Number of shares	5,400.00	-	-	-	-	-	-	5,400.00
- Amount (₹)	5,400.00	-	-	-	-	-	-	5,400.00

Name of the Company : Qupod Technovations Private Limited

CIN : U72900MH2013PTC246289

Notes forming part of the financial statements

Note 2 Share capital (contd.)

Particulars				
Notes:				
Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Gautam Jain	2700	50.00	2700	50.00
Pragnyat Lalwani	2700	50.00	2700	50.00
Total	5400	100	5400	100



Name of the Company : Qupod Technovations Private Limited

Note 2 : Reserves and Surplus

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
<u>(A) Capital Reserve</u>		
Opening Balance	16,600.00	-
<u>Add:</u>		
Effect of Demerger as per Scheme of Arrangement approved as per NCLT Order dated 8th February, 2024.	-	16,600.00
Closing Balance	16,600.00	16,600.00
<u>(B) Surplus / (Deficit) in Statement of Profit and Loss</u>		
Opening balance	626,032.05	2,422.71
Add: Profit / (Loss) for the year	432,721.95	621,779.33
Add: Prev year tax provision	-	1,830.00
Closing balance	1,058,753.99	626,032.05
Total	1,075,353.99	642,632.05

Note 3 : Trade Payables

(Rs. in '00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(a) <u>Trade payables:</u>		
'Sundry Creditors' (Schedule A)	641,814.36	213,277.87
Total	641,814.36	213,277.87

Note 6(a) : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.



Name of the Company : Qupod Technovations Private Limited
Trade Payables ageing schedule: As at 31st March,2025

(Rs. in "00)

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	641,637.36	177.00	-	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
	641,637.36	177.00	-	-
				641,814.36



Name of the Company : Qupod Technovations Private Limited
Note 4 Other current liabilities

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Duties & Taxes		
GST Payable	24,342.45	-
TDS Payable (Schedule B)	30,948.33	2,865.90
Other Current Liabilities -(SEF)	-	18,783.59
Payable to SBF	-	378,627.46
Total	55,290.78	400,276.96

Note 5 Short Term Provision

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
Provisions For Employee Benefits*	-	-
Provision For Tax (Net of taxes paid)		
Provision for Tax 362,450.00		215,450.00
Less TDS Recd A.Y.2025-26 -398,763.85	(36,313.85)	(156,934.00)
Total	- 36,313.85	58,516.00

Note 7 Long-Term Loans and Advances

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(i) Other loans and advances (specify nature)	-	
Secured, considered good (Staff Loan)	738.48	
Unsecured, considered good	-	
Others	(193.58)	
TDS & SA Tax paid	90,715.92	
Staff Loan	1,794.58	
Prepaid Exp	25,129.62	
Rent Deposits	42,904.80	33,550.00
	161,089.83	33,550.00
Less: Provision for other doubtful loans and advances		
Total	161,089.83	33,550.00



Name of the Company : Qupod Technovations Private Limited
CIN : U72900MH2013PTC246289
Note 6 :- Property, Plants & Equipments as on 31st March, 2025
(As per the Companies Act, 2013)

(Rs. in "00)

Details of Assets	G R O S S B L O C K			RATE OF DEP. %	D E P R E C I A T I O N			N E T B L O C K	
	AS ON 01-4-2024	Additions Before September	Additions After September		DEPRE. UP TO 31.3.2024	DURING THE YEAR	DEPRE. UP TO 31.3.2025	AS ON 31-03-2025	AS ON 31-03-2024
Cloud Based Software Development	3,500.00	-	-	63.16%	3,496.78	2.04	3,498.82	1.18	3.22
Cloud Software	3,441.50	-	19,300.00	63.16%	3,418.15	6,109.69	9,527.84	13,213.66	23.35
Computer	90,034.32	1,544.26	500.00	63.16%	51,410.60	25,528.00	76,938.60	15,139.98	38,623.72
Furniture	75,663.64	19,476.61	4,176.74	25.89%	19,603.48	20,097.15	39,700.63	59,616.37	56,060.17
Office Equipment	568.20	636.70	46.00	45.07%	128.04	495.70	623.74	627.16	440.16
Electrical Installation	3,106.00	3,590.30	4,873.26	25.89%	402.07	2,260.42	2,662.49	8,907.06	2,703.93
Total Rs...	176,313.66	25247.8664	28896.0023		78,459.12	54,493.00	132,952.12	97,505.41	97,854.54



Name of the Company : Qupod Technovations Private Limited
Note 8 : Trade receivables

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables		
Other Trade receivables		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful trade receivables		
Trade Receivables:		
Sundry Debtors (Schedule C)	1,107,956.60	1,109,446.46
Total	1,107,956.60	1,109,446.46

Trade Receivables ageing schedule as at 31st March, 2025

(Rs. in "00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	1,105,696.85	-	2,228.25	-	31.50	1,107,956.60
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
	1,105,696.85	-	2,228.25	-	31.50	1,107,956.60



Name of the Company : Qupod Technovations Private Limited

Note 9 Cash and cash equivalents

(Rs. in "00)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(a) Cash on hand	9,438.17	-
(b) Balances with banks-FD with ICIC Bank	254,556.82	-
(e) ICICI Bank-1 A/c	20,709.02	2,490.81
(f) ICICI Bank -2 A/c	994.81	1,495.21
(g) Axis Bank	403.14	674.69
Total	286,101.95	4,660.71

Note 10 Other Current Assets

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
GST Credit Unutilized	78,208.36	45,474.36
Total	78,208.36	45,474.36



Name of the Company : Qupod Technovations Private Limited

CIN : U72900MH2013PTC246289

Notes forming part of the financial statements

Note 11 Revenue From Operations

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1	Sales	3,858,428.35	4,037,998.43
	Total	3,858,428.35	4,037,998.43

Note 12 Other Income

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1	Interest on I.T Tax Refund	-	47.37
2	Interest on Fd with Icici Bank	8,431.45	-
	Total	8,431.45	47.37

Note 13 : Cost of Services

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
1	Cost of Services	1,428,775.74	2,060,074.43
	Total	1,428,775.74	2,060,074.43



Name of the Company : Qupod Technovations Private Limited

CIN : U72900MH2013PTC246289

Notes forming part of the financial statements

Note 14 : Employee benefits expense

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
	Salaries and wages		
1	(i) Salary	974,830.01	369,178.89
2	(ii) Director's Remuneration	80,000.00	98,060.00
3	Contributions to provident and other funds	132,259.21	34,181.71
4	Staff welfare expenses	26,708.04	9,255.66
	Total	1,213,797.26	510,676.26

Note 15 : Finance costs

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
		₹	₹
	Bank Charges		
1	(i) Bank Charges	4,241.76	1,889.99
	Total	4,241.76	1,889.99

Note 16 Other expenses

(Rs. in "00)

Sr. No.	Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
1	Auditors Remuneration	3,000.00	2,466.00
2	Commission paid	1,500.00	-
3	Computer Expenses	4,009.47	1,713.82
4	Conveyance Charges	4,875.14	20.25
5	Donation Paid	-	15,169.14
6	Freight and Octroi	410.61	-
7	General Expenses	4,397.14	3,731.71
8	Insurance Expenses	3,758.58	335.13
9	Internet Expenses	28,457.23	28,705.67
10	Late Payment Interest	9.66	-
11	Miscellaneous Expenses	2,009.70	-
12	Office Expenses	5,037.90	5,512.85
13	Power and Fuel	76,745.58	66,356.80
14	Printing & Stationery Expenses	911.44	503.89
15	Profession Tax Paid	25.00	25.00
16	Professional Fees	105,276.90	116,864.63
17	Rents & Rates & Tax	173,764.80	138,911.66
18	Repair & Maintenance	19,647.25	10,328.60
19	ROC Fees	5.00	-
20	Round off	-0.18	-0.03
21	Security Services	22,919.95	22,889.52
22	Software Maintenance	125,762.59	144,395.25
23	Sundry Expense W/Off	-3,427.43	3,255.93
24	Telephone Expenses	2,037.01	2,644.13
25	CSR Expenses	6,350.00	-
26	Testing Payment Charges	1,546.35	1,504.79
	Total	589,029.69	565,334.73



Utilisation of Borrowed funds and share premium:

The company has not advanced or loaned or invested any funds in intermediaries.

Registrar of Companies:

There are No charges or satisfaction which are to be registered with Registrar of Companies beyond the statutory period.

Compliance with approved Scheme(s) of Arrangements:

There is no Scheme of Arrangements by the Company

Corporate Social Responsibility:

The Provisions of Sec 135 of the companies Act, 2013 are applicable to the company.

6. Following Ratios to be disclosed: -**Ratio Analysis:**

	<u>A.Y.2025-26</u>	<u>A.Y.2024-25</u>
(a) Current Ratio	2.23	1.73
(b) Debt-Equity Ratio	0.00	0.00
(c) Debt Service Coverage Ratio	0.00	0.00
(d) Return on Equity Ratio	0.50	1.85
(e) Inventory turnover ratio	0.00	0.00
(f) Trade Receivables turnover ratio	3.48	3.72
(g) Trade payables turnover ratio	3.34	8.82
(h) Net capital turnover ratio	5.94	17.86
(i) Net profit ratio	0.11	0.15
(j) Return on Capital employed	0.54	1.28
(k) Return on investment	-	-

7. RELATED PARTY TRANSACTIONS

Particulars	(Rs. in "00)	(Rs. in "00)
	As on 31.03.25	As on 31.03.24
<u>Directors Remuneration Paid To:</u>		
Gautam Jain	40,000/-	98,060/-
Pragnyat Lalwani	40,000/-	
<u>Purchases:</u>		
Dandelion Technologies Pvt Ltd	18,300/-	
Seshaasai Technologies Pvt Ltd	300/-	
Total	98,600/-	98,060/-

8. Information Related to Micro Small and Medium Enterprises:

The Company has amount due to suppliers under Micro Small and Medium Enterprises Development Act, 2006 (MSMED) as at 31st March, 2025. The following information has been given in respect of such suppliers who have identified themselves as Micro Small & Medium Enterprises under MSMED Act, 2006 as at 31st March, 2025.

(₹ in 00)		
Particulars	Amount (As at 31-03-2025)	Amount (As at 31-03-2024)
Outstanding Amount	NIL	NIL

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. The parties from whom the said intimations have been received and amount outstanding from them as on 31st March, 2025 are mentioned above. All the aforesaid payments have been within stipulated period under the said Act. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

9. Corporate Social Responsibility:

Particulars	(₹ in 00)	
	For the Year ended 31/03/2025	For the Year ended 31/03/2024
Gross amount required to be spent by the company during the year	6,350/-	"
Amount of Expenditure incurred / Provision made	6,350/-	"
Shortfall at the end of the year	Nil	"
Total of pervious year shortfall	Nil	N.A.
Nature of CSR Activities		"
i) Construction/ acquisition of any assets	-	"
ii) On Purpose other than (i) above		"
-Contribution to eligible trust (PM Cares Fund) for CSR related activities	6,350/-	"

Pursuant to Section 135 of the Companies Act, 2013, the Company was required to spend ₹6,350 towards CSR activities during the year ended 31st March 2025. The Company has spent ₹ 6,350 towards eligible CSR activities pertaining to other than ongoing projects, by transferring to the said amount to PM CARES Fund in compliance with Section 135(5)/(6) of the Act subsequent to year end. The balance unspent amount remaining is ₹ NIL,

10. The Company has ensured backup of Books of accounts and other books and papers in compliance with Rule 3(5) of the Companies (Accounts) Rules, 2014 (as amended) ("the Rules"). Daily backup was ensured on servers physically located in India for all the working days. Working days excludes Saturday, Sundays and national holidays

For QUPOD TECHNOVATIONS PVT. LTD.



**DIRECTOR
GAUTAM JAIN
DIN 0206029**

Place: Mumbai.

Date: 24th September, 2025