

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Balance Sheet as at 31 March 2025

(Rs in '00)

Particulars	Note	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	1,17,315.73	1,00,136.08
Total		1,18,315.73	1,01,136.08
(2) Non-current liabilities			
(a) Long-term Borrowings	5	1,000.00	-
Total		1,000.00	-
(3) Current liabilities			
(a) Trade Payables	6		
- Due to Micro and Small Enterprises		-	-
- Due to Others		64,801.55	58,436.10
(b) Other Current Liabilities	7	42,647.43	38,854.81
(c) Short-term Provisions	8	189.92	-
Total		1,07,638.90	97,290.91
Total Equity and Liabilities		2,26,954.63	1,98,426.99
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	12,079.69	14,611.34
(ii) Intangible Assets	9	336.10	611.89
(b) Deferred Tax Assets (net)	10	682.24	575.88
(c) Other Non-current Assets	11	90.00	90.00
Total		13,188.03	15,889.11
(2) Current assets			
(a) Inventories	12	3,961.40	5,672.40
(b) Trade Receivables	13	87,191.59	98,219.71
(c) Cash and cash equivalents	14	4,146.71	75,648.83
(d) Short-term Loans and Advances	15	1,18,466.90	2,898.21
(e) Other Current Assets	16	-	98.73
Total		2,13,766.60	1,82,537.88
Total Assets		2,26,954.63	1,98,426.99

See accompanying notes to the financial statements

As per our report of even date

For **PUNITH & ASSOCIATES**

Chartered Accountants

Firm's Registration No. 017746S

CA Punith H

Proprietor

Membership No. 240978

UDIN: 25240978BMIDQM1585

Place: Bengaluru

Date: 20 May 2025



For and on behalf of the Board of

For, **DI&P SERVICES PRIVATE LIMITED** For, **DI&P SERVICES PRIVATE LIMITED**
Ali Mohammed Bheda

Director

08726735

Luqman Khan

Director

09428512

Place: Bengaluru

Date: 20 May 2025

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Statement of Profit and loss for the year ended 31 March 2025

(Rs in '00)

Particulars	Note	31 March 2025	31 March 2024
Revenue from Operations	17	4,56,175.13	3,55,664.15
Other Income	18	1,915.22	-
Total Income		4,58,090.35	3,55,664.15
Expenses			
Cost of Material Consumed	19	3,60,052.05	2,07,745.55
Employee Benefit Expenses	20	21,169.84	30,280.37
Depreciation and Amortization Expenses	21	2,957.44	3,410.87
Other Expenses	22	50,719.04	59,863.46
Total expenses		4,34,898.37	3,01,300.25
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		23,191.98	54,363.90
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		23,191.98	54,363.90
Extraordinary Item		-	-
Profit/(Loss) before Tax		23,191.98	54,363.90
Tax Expenses	23		
- Current Tax		6,118.70	13,820.67
- Deferred Tax		-106.36	-142.95
Profit/(Loss) after Tax		17,179.64	40,686.18
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	24	171.80	406.86
-Diluted (In Rs)	24	171.80	406.86

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S

CA Punith H

Proprietor

Membership No. 240978

UDIN: 25240978BMIDQM1585

Place: Bengaluru

Date: 20 May 2025

**For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED**

For DI&P SERVICES PRIVATE LIMITED For DI&P SERVICES PRIVATE LIMITED

Ali Mohammed Bheda

Director

08726735

Lughman Khan

Director

09428512

Place: Bengaluru

Date: 20 May 2025

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Cash Flow Statement for the year ended 31 March 2025

(Rs in '00)

Particulars	Note	31 March 2025	31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		17,179.64	40,686.18
Depreciation and Amortisation Expense		2,957.44	3,410.87
Provision for tax		6,012.34	13,677.72
Operating Profit before working capital changes		26,149.42	57,774.77
Adjustment for:			
Inventories		1,711.00	4,732.80
Trade Receivables		11,028.13	-54,784.15
Loans and Advances		-74,105.57	-
Other Current Assets		-41,364.39	-1,071.56
Trade Payables		6,365.45	30,988.24
Other Current Liabilities		3,792.62	34,897.45
Cash (Used in)/Generated from Operations		-66,423.34	72,537.55
Tax paid(Net)		5,928.78	14,727.15
Net Cash (Used in)/Generated from Operating Activities		-72,352.12	57,810.40
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-150.00	-1,924.50
Net Cash (Used in)/Generated from Investing Activities		-150.00	-1,924.50
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		1,000.00	-
Net Cash (Used in)/Generated from Financing Activities		1,000.00	-
Net Increase/(Decrease) in Cash and Cash Equivalents		-71,502.12	55,885.90
Opening Balance of Cash and Cash Equivalents		75,648.83	19,762.93
Closing Balance of Cash and Cash Equivalents	14	4,146.71	75,648.83

Components of cash and cash equivalents	31 March 2025	31 March 2024
Cash on hand	216.90	216.90
Balances with banks in current accounts	3,929.81	75,431.93
Cash and cash equivalents as per Cash Flow Statement	4,146.71	75,648.83

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S


CA Punith H

Proprietor

Membership No. 240978

UDIN: 25240978BMIDQM1585

Place: Bengaluru

Date: 20 May 2025



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED



Ali Mohammed Bheda
Director

08726735


Luqhran Khan

Director

09428512

Place: Bengaluru

Date: 20 May 2025

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

M/s. DI&P SERVICES PRIVATE LIMITED, was incorporateon 18th March 2020 with an objective to carry on the to provide engineering consultation to manufacturing industry by using technologically advanced software tools and other related services and to carry on in India or elsewhere the business to manufacture, design, develop, buy, sell, import, export or otherwise to deal in design, develop, publish, and support in the field of engineering services like manufacturing of fire fighting products, Fire detection products, Fire suppression products, Fire safety products; Surveillance Systems, Installation of CCTV Systems, Access Control, Security Systems, and Maintenance.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

d Depreciation and amortization

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	10 Years
Office equipment	10 Years
Computers	3 Years
Computers Software	5 Years

e Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

f Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

g Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

h Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

i Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

j Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

k Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

l Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

m Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 25240978BMIDQM1585

Place: Bengaluru

Date: 20 May 2025



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED

For, DI&P SERVICES PRIVATE LIMITED For, DI&P SERVICES PRIVATE LIMITED



Ali Mohammed
Bheda

Director

08726735



Luqman Khan
DIRECTOR

Director

09428512

Place: Bengaluru

Date: 20 May 2025

DI&P SERVICES PRIVATE LIMITED
(CIN: U74999KA2020PTC133458)
Notes forming part of the Financial Statements

3 Share Capital

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -100000) Equity Shares	10,000.00	10,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	1,000.00	1,000.00
Total	1,000.00	1,000.00

The Company has only one class of Equity Share, having a par value of Rs.10/- Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amount. However, as on date no such preferential amounts exists. The distribution will be in proportion to number of equity shares held by the shareholders.

(i) Reconciliation of number of shares

Particulars	31 March 2025		31 March 2024	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Opening Balance	10,000	1,000.00	10,000	1,000.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1,000.00	10,000	1,000.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Shares held by Holding company, its Subsidiaries and Associates

Particulars	31 March 2025		31 March 2024	
	No of Shares	(Rs in '00)	No of Shares	(Rs in '00)
Storage Technologies And Automation Limited	8,000	800.00	8,000	800.00

(iv) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2025		31 March 2024	
	No. of shares	In %	No. of shares	In %
Ali Mohammed Bheda	2,000	20.00%	2,000	20.00%
Storage Technologies And Automation Limited	8,000	80.00%	8,000	80.00%

(v) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Ali Mohammed Bheda	Equity	2,000	20.00%	0.00%
Storage Technologies And Automation Limited	Equity	8,000	80.00%	0.00%

DI&P SERVICES PRIVATE LIMITED
(CIN: U74999KA2020PTC133458)
Notes forming part of the Financial Statements

Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Ali Mohammed Bheda	Equity	2,000	20.00%	0.00%
Storage Technologies And Automation Limited	Equity	8,000	80.00%	0.00%

4 Reserves and Surplus

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Statement of Profit and loss		
Balance at the beginning of the year	1,00,136.07	59,449.89
Add: Profit/(loss) during the year	17,179.64	40,686.18
Balance at the end of the year	1,17,315.71	1,00,136.07
Total	1,17,315.71	1,00,136.07

5 Long term borrowings

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Unsecured Loans and advances from related parties	1,000.00	-
Total	1,000.00	-

Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
-----------------------------	--------------------	------------------	----------------------	-------------------

6 Trade payables

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Due to Micro and Small Enterprises	-	-
Due to others	64,801.55	58,436.10
Total	64,801.55	58,436.10

6.1 Trade Payable ageing schedule as at 31 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	
MSME					-
Others	58,847.29	5,954.26			64,801.55
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					64,801.55
MSME - Undue					
Others - Undue					
Total					64,801.55

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

6.2 Trade Payable ageing schedule as at 31 March 2024

(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	
MSME					-
Others	55,716.71	2,719.39	-	-	58,436.10
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					58,436.10
MSME - Undue					
Others - Undue					
Total					58,436.10

7 Other current liabilities

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Statutory dues		
-GST Payable	-	13,865.75
Advances from customers	34,784.27	20,784.27
Other payables		
-Professional Tax	-	22.00
-Reimbursement of Expenses	451.71	604.55
-Salary Payable	7,411.45	1,909.45
-TDS Payable	-	1,668.79
Total	42,647.43	38,854.81

8 Short term provisions

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Provision for income tax	189.92	-
Total	189.92	-

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment

(Rs in '00)

Name of Assets	Gross Block			Depreciation and Amortization			Net Block		
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	for the year	Deduction	As on 31-Mar-25	As on 31-Mar-24
(i) Property, Plant and Equipment									
Plant and Equipment	23,127.10	150.00	-	23,277.10	8,653.91	2,645.89	-	11,299.80	14,473.19
Office equipment	140.00	-	-	140.00	1.85	35.76	-	37.61	138.15
Total	23,267.10	150.00	-	23,417.10	8,655.76	2,681.65	-	11,337.41	14,611.34
Previous Year	21,507.59	1,759.51	-	23,267.10	5,732.07	2,923.69	-	8,655.76	-

(ii) Intangible Assets									
Computer software	2,037.88	-	-	2,037.88	1,425.99	275.79	-	1,701.78	611.89
Total	2,037.88	-	-	2,037.88	1,425.99	275.79	-	1,701.78	611.89
Previous Year	1,872.88	165.00	-	2,037.88	938.80	487.18	-	1,425.98	611.89

DI&P SERVICES PRIVATE LIMITED
(CIN: U74999KA2020PTC133458)
Notes forming part of the Financial Statements

10 Deferred tax assets net

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Deferred Tax Asset	682.24	575.88
Total	682.24	575.88

10.1 Significant Components of Deferred Tax

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Deferred Tax Asset		
Expenses provided but allowable in Income tax on Payment basis	682.24	575.88
Gross Deferred Tax Asset (A)	682.24	575.88
Deferred Tax Liability		
Gross Deferred Tax Liability (B)	-	-
Net Deferred Tax Asset (A)-(B)	682.24	575.88

10.2 Significant components of Deferred Tax charged during the year

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Difference between book depreciation and tax depreciation	-106.36	-142.95
Total	-106.36	-142.95

11 Other non current assets

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Security Deposits	90.00	90.00
Total	90.00	90.00

12 Inventories

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Raw materials	3,961.40	5,672.40
Total	3,961.40	5,672.40

13 Trade receivables

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Unsecured considered good	87,191.59	98,219.71
Total	87,191.59	98,219.71

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

13.1 Trade Receivables ageing schedule as at 31 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	
Undisputed Trade receivables- considered good	-	57,858.48	-	29,333.11		87,191.59
Undisputed Trade Receivables- considered doubtful			-			-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						87,191.59
Undue - considered good						
Total						87,191.59

13.2 Trade Receivables ageing schedule as at 31 March 2024

(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	
Undisputed Trade receivables- considered good	68,215.00	-	30,004.71	-		98,219.71
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						98,219.71
Undue - considered good						
Total						98,219.71

14 Cash and cash equivalents

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Cash on hand	216.90	216.90
Balances with banks in current accounts	3,929.81	75,431.93
Total	4,146.71	75,648.83

15 Short term loans and advances

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Loans and advances to employees	2,898.21	2,898.21
Advances to suppliers	98,664.55	-
Balances with Government Authorities -GST Payable/ITC Credit	16,904.14	-
Total	1,18,466.90	2,898.21

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

16 Other current assets

(Rs in '00)

Particulars	31 March 2025	31 March 2024
TDS Receivables/IT Refund	-	98.73
Total	-	98.73

17 Revenue from operations

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Sale of products	2,56,625.13	84,164.15
Sale of services	1,99,550.00	2,71,500.00
Total	4,56,175.13	3,55,664.15

18 Other Income

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Others		
-Discount Received	1,915.22	-
Total	1,915.22	-

19 Cost of Material Consumed

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Raw Material Consumed		
Opening stock	5,672.40	10,405.20
Purchases	3,58,341.05	2,03,012.75
Less: Closing stock	3,961.40	5,672.40
Total	3,60,052.05	2,07,745.55
Total	3,60,052.05	2,07,745.55

20 Employee benefit expenses

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Salaries and wages	20,600.00	28,442.70
Staff welfare expenses	569.84	1,837.67
Total	21,169.84	30,280.37

21 Depreciation and amortization expenses

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Depriciation	2,957.44	3,410.87
Total	2,957.44	3,410.87

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

22 Other expenses

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Auditors' Remuneration	1,000.00	1,000.00
Commission	-	2,480.00
Consumption of stores and spare parts	170.51	-
Freight Inward	590.43	174.72
Manufacturing Expenses	28.69	177.19
Professional fees	50.00	8,030.00
Rent	-	6,176.48
Rates and taxes	64.84	28.90
Selling & Distribution Expenses	3,056.16	151.91
Travelling Expenses	4,845.79	3,710.41
Miscellaneous expenses	-	32.40
Other Expenses		
-Office Expenses	-	14.17
-Round Off	-12.46	0.05
Project Expenses	40,925.08	37,887.23
Total	50,719.04	59,863.46

23 Tax Expenses

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Current Tax	6,118.70	13,820.67
Deferred Tax	-106.36	-142.95
Total	6,012.34	13,677.72

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

24 Earning per share

Particulars	31 March 2025	31 March 2024
Profit attributable to equity shareholders (Rs in '00)	17,179.64	40,686.18
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	171.80	406.86
Earnings per share diluted (Rs)	171.80	406.86
Face value per equity share (Rs)	10	10

25 Related Party Disclosure**(i) List of Related Parties**

	Relationship
Hanif Abdul Gaffar Khatri	Director
Nuumaan Khasim	Director
Ali Mohammed Bheda	Director
Storage Technologies And Automation Limited	Holding Company
LUQHMAN KHAN	Director
Glaukoustech Solutions Private Limited	Subsidiary of Holding company

(ii) Related Party Transactions

(Rs in '00)

Particulars	Relationship	31 March 2025	31 March 2024
Remuneration Paid			
- Ali Mohammed Bheda	Director	10,300.00	13,800.00
- LUQHMAN KHAN	Director	10,300.00	13,800.00
Expenses Reimbursement			
- Ali Mohammed Bheda	Director	2,554.98	2,476.50
- LUQHMAN KHAN	Director	783.33	2,815.34
Purchase of Goods (Including GST)			
- Storage Technologies And Automation Limited	Holding Company	-	-
Advances Paid/Repaid			
- Glaukoustech Solutions Private Limited	Subsidiary of Holding company	-	3,000.00
Sale of Goods (Including GST)			
- Storage Technologies And Automation Limited	Holding Company	-	-
- Glaukoustech Solutions Private Limited	Subsidiary of Holding company	-	-
Trade Advances Received			
- Storage Technologies And Automation Limited	Holding Company	14,000.00	10,100.00
Unsecured Loan Received			
- Storage Technologies And Automation Limited	Holding Company	1,000.00	-

(iii) Related Party Balances

(Rs in '00)

Particulars	Relationship	31 March 2025	31 March 2024
Receivables/Advacne Received			
- Storage Technologies And Automation Limited	Holding Company	34,784.27	20,784.27
Loans & Advances/Trade Receivables			
- Glaukoustech Solutions Private Limited	Subsidiary of Holding company	8,839.00	8,839.00
Unsecured Loan			
- Storage Technologies And Automation Limited	Holding Company	1,000.00	-

26 Relationship with Struck off Companies

The company has no relationship and transactions with struck off companies

DI&P SERVICES PRIVATE LIMITED
(CIN: U74999KA2020PTC133458)
Notes forming part of the Financial Statements

27 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2025	31 March 2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.99	1.88	5.85%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.01	-	
(c) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	15.66%	50.36%	-68.91%
(d) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	94.70	44.24	114.05%
(e) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	4.92	5.02	-2.01%
(f) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	5.82	4.73	23.01%
(g) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	4.30	4.17	3.02%
(h) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	3.77%	11.44%	-67.08%
(i) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	19.44%	53.75%	-63.84%

28 Undisclosed Income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account

29 Details of Crypto Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the period (previous year - Nil)

As per our report of even date
For **PUNITH & ASSOCIATES**
Chartered Accountants
Firm's Registration No. 017746S



CA Punith H
Proprietor
Membership No. 240978



UDIN: 25240978BMIDQM1585
Place: Bengaluru
Date: 20 May 2025

For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED

For, **DI&P SERVICES PRIVATE LIMITED** For, **DI&P SERVICES PRIVATE LIMITED**

Ali Mohammed Bheda **Lughman Khan**
DIRECTOR DIRECTOR
Director Director
08726735 09428512

Place: Bengaluru
Date: 20 May 2025