



Khushboo Khanted & Co.

Chartered Accountants
B.com, FCA, DISA, CS

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Makebot Robotic Solutions Limited

Report on the audit of Financial Statements

We have audited the accompanying financial statements of Makebot Robotic Solutions Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state-of-affairs of the Company as at 31st March 2025, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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





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Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Representation Letter, Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

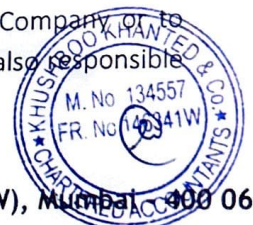
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



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Auditor's Responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable users of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

We also provide those charged with 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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



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- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the same is not applicable to the company.
- (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, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigation which would impact its financial position
 - The Company does not have any long-term contracts including derivative contracts and therefore, no provision is required to be made for any material foreseeable losses to this effect.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (a) The management has represented that, to the best of its 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.



- v. (b) The Management has represented, that, to the best of its 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.
- vi. (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided in (a) and (b) above, contain any material misstatement.
- vii. Since the company has not declared or paid any dividend during the year, the question of commenting on whether dividend declared or paid is in accordance with Section 123 of the
- viii. Companies Act, 2013 does not arise.

For Khushboo Khanted & Co.
Chartered Accountants
Firm Registration Number.: 146341W

Khushboo
Khushboo Khanted
Partner
Membership Number: 134557
UDIN: 25134557BMIIIE2566
Place: Mumbai
Date: 24-09-2025





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"Annexure – A" to the Independent Auditors' Report

(Refer to in paragraph on 'Report on Other Legal and Regulatory Requirements section of Independent Auditor's Report of even date of the members of Makebot Robotic Solutions Limited on financial statements as at for the year ended March 31, 2025)

- (i)
 - (a) According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment ("PPE").
 - (b) As explained to us, all the Property, Plant and Equipment ("PPE").have been physically verified by the Management in a periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
 - (c) According to the information and explanation given to us by the management, there are no immovable properties included in Property, Plant and Equipment ("PPE").of the Company and accordingly, the requirements under paragraph 3(i)(c) of the Companies (Auditor's report) Order, 2016 ("the order") are not applicable to the Company.
- (ii)
 - (a) As explained to us, the company is a service based company and does not maintain any physical inventories. Hence the same is not applicable to the company.
 - (b) According to the information and explanations given to us, the company has not been sanctioned working capital in excess of Rs.5 crores, in aggregate, at points of time during the year, from banks or financial institutions on the basis of security of current assets. Accordingly, reporting under sub-clause 3(ii)(b) of the order is not applicable.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act. Accordingly, paragraph 3(iii) (a), (b) ,(c), (d) (e) and (f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us, the Company has not given any loans, or made any investments, or provided any guarantee, or security as specified under Section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the order is not applicable to the Company.
- (v) According to information and explanations given to us, the Company has not accepted any deposits from the public in accordance with the provisions of section 73 to 76 or any relevant provisions of the Act and rules framed thereunder. Accordingly, paragraph 3(v) of the order is not applicable to the Company.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the products dealt by the Company.





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- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, employees' state insurance, duty of excise sales tax, value added tax, duty of customs, service tax, goods and service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.
- (b) According to the information and explanations given to us and the records examined by us, outstanding undisputed statutory dues remained unpaid is Nil.
- (viii) 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.
- (a) According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or borrowings to any lender.
- (b) 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 been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us, the company has not availed of any term loan.
- (d) According to the information and explanations given to us and on an overall examination of the financial statement of the company, we report that, prima-facia it appears that no funds raised on short-term basis have been used for long-term purpose by the company.
- (e) According to the information and explanation given to us, and on an overall explanation of the financial statements of the company, we report that during the year the company has not taken any funds from an entity or person, on account of or to meet the obligation of its subsidiary or associate entity.
- (f) The company has not raised any loans during the year on the pledge of securities held by its subsidiaries, joint ventures and associate companies.





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- (x) (a) According to the information and explanation given to us, the Company has not raised monies by way of initial public offer or further public offer (including debt instruments) or by the way of term loan or by way of preferential allotment and hence reporting under clause (x)(a) and (b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
(c) As represented by the Management, there was no whistle blower complaints received by the Company during the year (and up to the date of this audit report).
- (xii) As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of clause 3(xii) of the order are not applicable to the Company.
- (xiii) In our opinion the company is in compliance with section 177 and 188 of the Companies Act, 2013, where applicable for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of the entity.
- (xv) 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 Companies Act, 2013 are not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 hence, reporting under clause (xvi)(a), (b) and (c) of the order is not applicable.
- (xvii) The company has not incurred any cash losses during the current financial year covered by our audit and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the company during the year.





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- (xix) According to the information and explanations given to us and on the basis of the financial ratios disclosed in note 35 of the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the company is not 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. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) During the year under review, the company did not get attracted under the provision of Section 135 and accordingly, reporting under clause 3(xx) of the order is not applicable for the year.

For Khushboo Khanted & Co.
Chartered Accountants
Firm Registration. Number.: 146341W

Khushboo
Khushboo Khanted
Partner

Membership Number: 134557
UDIN: 25134557BMIIIE2566
Place: Mumbai
Date: 24-09-2025



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
 filed and verified]
 (Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
 Year
 2025-26

PAN	AALCM8221B		
Name	MAKEBOT ROBOTIC SOLUTIONS LIMITED		
Address	606, 6th Floor., Rupa Solitaire Building, Mahape, Navi Mumbai, Millenium Business Park , Thane , 19- Maharashtra, 91-INDIA, 400710		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	354997551301025

Taxable Income and Tax Details	Current Year business loss, if any	1	88,686
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
Accreted Income and Tax Detail	Taxes Paid	7	66,228
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 66,230
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

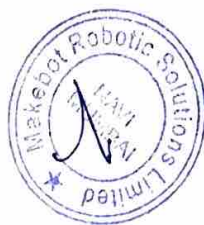
Income Tax Return electronically transmitted on 30-Oct-2025 17:12:04 from IP address 45.64.208.27
 and verified by Krishna Singh having PAN ALSP54958E on 30-Oct-2025 using
 paper ITR-Verification Form /Electronic Verification Code _____ generated through mode

System Generated
 Barcode/QR Code



AALCM8221B0635499755130102560ac7ebf45e7dd675c7d71d5845da5589a616a24

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Name of Assessee	MAKEBOT ROBOTIC SOLUTIONS LIMITED		
Address	606, 6th Floor,,Rupa Solitaire Building,Mahape,Millenium Business Park,Navi Mumbai,Thane,MAHARASHTRA,400710		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AALCM8221B	Incorporation Date	08/05/2018
Residential Status	Resident		
Particular of Business	Whole Sale Business		
Nature of Business	EDUCATION SERVICES-Other education services n.e.c.(17007), Trade Name:Makebot Robotic Solutions Private Limited		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
GSTIN No.	27AALCM8221B1ZM		
Filing Status	Original		
Return Filed On	30/10/2025	Acknowledgement No.:	354997551301025
Last Year Return Filed u/s	115BAA		
MSME Registration No:	UDYAM-MH-19-0019520, Reg. Date: 04/11/2020, Type: SMALL, Activity: SERVICES		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)		0
Profit as per Profit and Loss a/c		8,65,357
<u>Add:</u>		
Depreciation Debited in P&L A/c		59,00,791
Total		67,66,148
<u>Less:</u>		
Depreciation as per Chart u/s 32	67,66,148	
Allowable depreciation is Rs. 6854834/- but restricted to Rs. 6766148/- available profits.		67,66,148
		0
Gross Total Income		0
Total Income		0
Round off u/s 288 A		0
MAT Provisions not apply on company due to applicability of section 115BAA		0
Tax Due @ 22% (Company applicable for Sec 115BAA)		0
T.D.S./T.C.S		66,228
		-66,228
Refundable (Round off u/s 288B)		66,230
<u>T.D.S./ T.C.S. From</u>		
Non-Salary(as per Annexure)	66,228	
Due Date for filing of Return October 31, 2025		
Due date extended to 10/12/2025 Circular No.15/2025		



Comparison of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB	0
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	0
Gross Total Income as per Section 115BAA/115BAB	0
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	0
NA	0
3. Gross Total Income (1-2)	0
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	0

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			88686		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	NIL	NIL	NIL	NIL	NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off			88686	NIL	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/1 15BAC/115BAD	Set off	Carried Forward
2020-2021(27/01/2021)	5700042		0	5700042
Total	5700042		0	5700042

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/1 15BAC/115BAD	Set off	Carried Forward
Current Year Loss				88686
Total	0		0	88686

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	749279	0	0	749279	0	0	749279	299712	449567



Computer	25%	14624798	0	2319137 5	37816173	0	0	37816173	6555122	31261051
Total		15374077	0	2319137 5	38565452	0	0	38565452	6854834	31710618

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	ICICI BANK LIMITED		056405003288	ICIC0000564	Current(Primary)	Yes	Yes
2	STATE BANK OF INDIA		0000003833833155 2	SBIN0019105	Current	Yes	No

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	27AALCM8221B1ZM	28232146
TOTAL		28232146

Details of T.D.S. on Non-Salary(26 AS Import Date:30 Oct 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	AMAZON SELLER SERVICES PRIVATE LIMITED	BLRA14702C	51754	288	288
2	CHETANA EDUCATION LIMITED	MUMC30792G	235526	23553	23553
3	DR DY PATIL INTERNATIONAL ACADEMY	MUMD18440C	423855	42387	42387
TOTAL			711135	66228	66228

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194JB	659381	28898365	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :28898365	65940
Business	194O	51754	as above	as above	288
Total		711135	28898365		66228
CompuTax :					



MAKEBOT ROBOTIC SOLUTIONS LIMITED
(Formerly known Makebot Robotic Solutions Private Limited)
Balance Sheet as at 31st March , 2025

Particulars	Note No.	31/03/2025	31/03/2024
Equity and Liabilities			
(1) Shareholder's Funds			
(a) Share Capital	2	20,00,000	20,00,000
(b) Reserves and Surplus	3	3,45,97,334	3,42,44,697
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	3,82,77,987	1,94,85,000
(b) Deferred Tax Liabilities (Net)		24,28,277	18,90,642
(b) Long Term Provisions	5	2,08,186	1,69,888
(3) Current Liabilities			
(a) Short-Term Borrowings	6	47,24,310	78,94,585
(b) Trade Payables			
Dues of Micro enterprises and Small enterprises			
Dues of Others	7	2,45,66,787	2,46,95,437
(c) Other Current Liabilities	8	88,95,155	14,46,243
(d) Short-Term Provisions	9	676	2,552
Total Rs.		11,56,98,711	9,18,29,042
Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	10	4,14,19,463	2,30,67,097
(ii) Intangible assets under development			1,88,26,698
(iii) Right to use		95,56,031	1,06,17,812
(b) Non-Current Financial Assets	11	1,51,88,407	1,45,22,188
(c) Other Non-Current Assets	12	75,00,000	-
		7,36,63,901	6,70,33,795
(2) Current assets			
(a) Current Investment	13	1,68,75,690	1,70,50,500
(b) Inventories	14	1,33,92,210	25,62,757
(c) Trade Receivables	15	7,04,561	6,73,932
(d) Cash and Bank Balances	16	11,96,914	8,40,804
(e) Short-Term Loans and Advances	17	98,65,435	36,67,254
(f) Other Current Assets			
		4,20,34,810	2,47,95,247
Total Rs.		11,56,98,711	9,18,29,042

Significant Accounting Policies

1

Accompanying Notes forming part of the Financial Statement

2 to 33

As per our report of even date attached

For Khushboo Khanted & co.

For and on behalf of Board of Directors of Makebot Robotic Solutions Limited

Chartered Accountants
FRN: 146341W

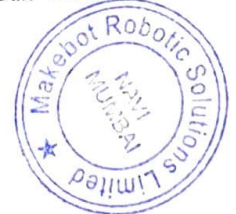
Khushboo Khanted
Partner

Membership Number : 134557
Place : Mumbai
Date : 24-09-2025
Udin : 25134557BMIIIEE2566



Krishna Murari Singh
Director
DIN: 03160366
Place : Mumbai
Date : 24-09-2025

Beauty Singh
Director
DIN: 03481024
Place : Mumbai
Date : 24-09-2025



MAKEBOT ROBOTIC SOLUTIONS LIMITED
(Formerly known Makebot Robotic Solutions Private Limited)
statement of Profit and loss for the year ended 31st March 2025

Particulars	Note No.	31/03/2025	31/03/2024
Income			
Revenue from Operations	18	2,82,32,146	2,80,48,012
Other Income	19	6,66,219	-
Total Income		2,88,98,365	2,80,48,012
Expenses			
Purchase of Stock-in-Trade		1,14,74,399	1,89,73,562
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	1,74,810	(79,60,909)
Employee Benefit Expenses	21	45,54,663	31,08,773
Financial costs	22	16,11,447	3,67,116
Depreciation and amortization expense	11	59,00,791	58,32,716
Other Expenses	23	43,16,898	68,02,439
Total Expenses		2,80,33,008	2,71,23,697
Profit before Exceptional and Extra-Ordinary Items and Tax		8,65,357	9,24,316
Exceptional items		-	-
Profit before Extra-Ordinary Items and Tax		8,65,357	9,24,316
Extra-Ordinary items		-	-
Profit before Tax		8,65,357	9,24,316
Tax Expense			
- Current Tax		-	1,02,439
- Earlier Years		-	(1,80,386)
- Deferred Tax		5,31,364	
Profit for the year		3,33,993	10,02,263
Other comprehensive income			
- Items that will not be reclassified to profit or loss		(24,915)	(1,94,856)
- Income tax relating to items that will not be reclassified to profit or loss		6,271	49,045
Total comprehensive income for the period (Profit/ loss + other comprehensive income)		3,52,637	11,48,074
Earning per Equity Share (in Inr)	24		
(1) Basic		0.17	5.74
(2) Diluted		0.17	5.74

Significant Accounting Policies

1

Accompanying Notes forming part of the Financial Statement

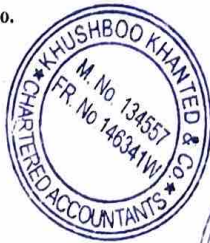
2 to 33

As per our report of even date attached

For Khushboo Khanted & co.

Chartered Accountants
FRN: 146341W

Khushboo
Khushboo Khanted
Partner
Membership Number : 134557
Place : Mumbai
Date : 24-09-2025
Udin : 25134557BMIIIE2566



For and on behalf of Board of Directors of Makebot Robotic Solutions Limited

Krishna Murari Singh

Krishna Murari Singh
Director
DIN: 03160366
Place : Mumbai
Date : 24-08-2025

Beauty Singh

Beauty Singh
Director
DIN: 03481024
Place : Mumbai
Date : 24-09-2025

MAKEBOT ROBOTIC SOLUTIONS LIMITED
(Formerly known Makebot Robotic Solutions Private Limited)
Cash Flow Statement for the year ended 31st March 2025

	Current Year 31/3/25	Previous Year 31/3/24
A CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax	8,65,357	9,24,316
Adjustments for:		
Depreciation & Amortisation of Expenses	59,00,791	58,32,716
OCI Adjustments	18,644	1,45,811
Finance cost	16,11,447	3,67,116
	75,30,882	63,45,643
	83,96,239	72,69,958
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
Adjustments for:		
Trade and Other Receivables	(1,08,29,453)	54,73,928
Inventories	1,74,810	(79,60,909)
Trade & Other Payables	(1,28,650)	1,08,25,385
Other Liability	74,48,912	(50,43,993)
Deferred Tax Asset/Liabilities	5,31,364	
Long Term Provision	38,298	(1,77,576)
Short Term Provision	(1,876)	(12,42,568)
Short Term Loans & Advances	(3,56,110)	2,76,51,658
Current Financial Assets	(75,00,000)	12,94,043
Other Current Assets	(61,98,181)	(32,62,608)
Income Tax paid	(5,31,364)	(53,394)
	(89,56,011)	3,47,73,925
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(43,64,677)	(3,02,59,866)
Purchase of Investment	(6,66,219)	(66,62,188)
	(50,30,896)	(3,69,22,054)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in long term Borrowings	1,87,92,987	38,84,874
Increase/(Decrease) in short term Borrowings	(31,70,275)	(7,21,597)
Finance cost	(16,11,447)	(3,67,116)
	1,40,11,265	27,96,162
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS.		
	24,358	6,48,033
CASH AND CASH EQUIVALENTS - OPENING BALANCE		
	6,73,932	25,899
CASH AND CASH EQUIVALENTS - CLOSING BALANCE		
	7,04,561	6,73,932
	6,272	(0.52)

NOTE:

- Figures in brackets represent outflows
 - The above Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on "Cash Flow Statement" issued by The Institute of Chartered Accountants of India.
 - Figures of previous year have been regrouped/rearranged, wherever necessary.
- As per our report of even date attached

For Khushboo Khanted & co.

Chartered Accountants

FRN: 146341W

Khushboo

Khushboo Khanted
Partner

Membership Number : 134557

Place : Mumbai

Date : 24-09-2025

Udin : 25134557BMIIIE2566



For and on behalf of Board of Directors of
Makebot Robotic Solutions Limited

Krishna Murari Singh *Beauty Singh*

Krishna Murari Singh Beauty Singh

Director Director

DIN: 03160366

DIN: 03481024

Place : Mumbai

Place : Mumbai

Date : 24-09-2025

Date : 24-09-2025

MAKEBOT ROBOTIC SOLUTIONS LIMITED
(Formerly known Makebot Robotic Solutions Private Limited)
Notes Annexed to and forming part of Balance Sheet as at 31.03.2025

Note.2. Share Capital

Particulars	As at 31/03/2025	As at 31/03/2024
Authorised Share Capital		
2,50,000 Equity Shares of Rs. 10/- each	25,00,000	25,00,000
	25,00,000	25,00,000
Issued, Subscribed and Paid up		
2,00,000 Equity Shares of Rs. 10/- each fully paid	20,00,000	20,00,000
	20,00,000	20,00,000
Total	20,00,000	20,00,000

Note 2a. The reconciliation of the number of Equity & Preference share outstanding is set as below:

Particulars	As at 31/03/2025	As at 31/03/2024
Equity Shares (Nos)		
Shares at the beginning of the year	2,00,000	2,00,000
Bonus Shares issued during the year	-	-
Less: Utilised for buy back of shares	-	-
Shares issued during the year	-	-
Shares at the end of the year	2,00,000	2,00,000
Equity Share Capital (in lakhs)		
Share Capital outstanding at the beginning of the year	20,00,000	20,00,000
Bonus Shares issued during the year	-	-
Shares issued during the year	-	-
Equity Shares Capital at the end of the year	20,00,000	20,00,000

Note 2b. List of Shareholders in excess of 5% is set out below:

Name of Shareholder	Equity Shares			
	As at 31/03/2025		As at 31/03/2024	
	Nos.	% of holding	Nos.	% of holding
Globalspace Technologies Limited	38,323	19.16%	38,323	19.16%
Krishna Singh	1,13,067	56.53%	1,13,067	56.53%
Amit Verma	20,000	10.00%	20,000	10.00%
Beauty Singh	20,000	10.00%	20,000	10.00%
Neeti Sharma	8,600	4.30%	8,600	4.30%

Shares held by promoters at the end of the year 31st March 2025

S. no	Promoter Name	No of Shares	% of Total Shares	% Change during the year
1	Globalspace Technologies Limited	38,323	19.16%	NIL
2	Krishna Singh	1,13,067	56.53%	NIL
3	Amit Verma	20,000	10.00%	NIL
4	Beauty Singh	20,000	10.00%	NIL
5	Neeti Sharma	8,600	4.30%	NIL

Shares held by promoters at the end of the year 31st March 2024

S. no	Promoter Name	No of Shares	% of Total Shares	% Change during the year
1	Globalspace Technologies Limited	38,323	19.16%	0.00%
2	Krishna Singh	1,13,067	56.53%	0.00%
3	Amit Verma	20,000	10.00%	0.00%
4	Beauty Singh	20,000	10.00%	0.00%
5	Neeti Sharma	8,600	4.30%	0.00%

As per records of the company, including its register of shareholders/members and other declaration received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.



Note 2c. Details of shares allotted otherwise than cash during the previous 5 years is set out below:

	Aggregate No. of shares
Equity Shares	NIL

Note: 2d. Rights, Preferences and Restrictions attached to the Shares:

The equity shares of the Company of nominal value of 10 per share rank pari passu in all respects including voting rights and entitlement to dividend.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Note 3. Reserves & Surplus

Particulars	As at 31/03/2025		As at 31/03/2024	
	Securities Premium		3,65,35,000	3,65,35,000
Less : Utilised for buy back of shares				-
Statement of Profit & Loss				
As per last Balance Sheet	(22,90,303)		(34,38,377)	
Add : Net Profit for the current year	3,33,993		11,48,074	
Less : OCI Adjustments	(18,644)	(19,37,666)		(22,90,303)
Total		3,45,97,334		3,42,44,697

Note 4. Long Term Borrowings

Particulars	As at 31/03/2025	As at 31/03/2024
From holding company	1,62,99,916	62,47,597
Loans from Financial Institutions	1,41,18,070	53,77,403
Warrants*	78,60,000	78,60,000
Total	3,82,77,987	1,94,85,000

* Warrants are for a period of maximum period of 6 years and may be converted into equity shares of the company prior to the expiry of such period as per Price and mechanism for conversion /redemption mentioned in the agreement

Note 5. Long Term Provisions

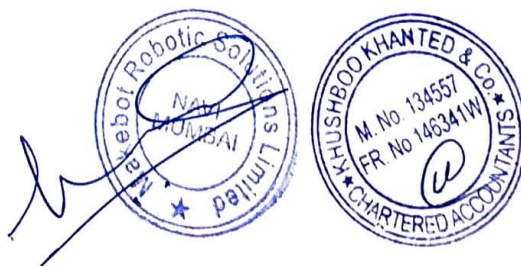
Particulars	As at 31/03/2025	As at 31/03/2024
For gratuity (unfunded)	1,50,421	1,14,458
For compensated absences (unfunded)	57,765	55,430
Total	2,08,186	1,69,888

Note 6. Short Term Borrowings

Particulars	As at 31/03/2025	As at 31/03/2024
Secured -Short-Term Borrowings		
Cash Credit Facilities	47,24,310	78,94,585
Total	47,24,310	78,94,585

Borrowings have been drawn at following rate of interest

Particulars	Rate of Interest	Sanction Letter Date
Cash Credit Facilities from Bank including Letter of Credit		



The above cash credit facility from State Bank of India is secured by following securities:

Primary:

Hypothecation of stocks and book debts

Collateral:

Covered under CGTSME Scheme

Personal Gurantee of directors Mr. Krishna Murari Singh and Ms. Beauty Singh

Corporate Gurantee of Ms. Globalspace Technologies Limited

Interest Rate

EBLR+ 3.5%

Note 7. Trade Payables

Particulars	As at 31/03/2025	As at 31/03/2024
Unsecured, Considered good		
Trade Payables other than Micro Small and Medium Ent	2,45,66,787	2,46,64,968
Trade Payables Micro Small and Medium Ent		30,469
Total	2,45,66,787	2,46,95,437

The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company. As per the information and explanation given to us that the Company has asked its Suppliers to furnish to it, details so as to facilitate the Company in classifying them as Micro, Small & Medium Enterprise (MSMEs) but, due to lack of availability of any such information from its Suppliers, the Company is unable to state the dues outstanding for more than 45 days as on the Balance Sheet date

Trade Payables ageing schedule: As at 31st March 2025

Particulars	MSME	Others	Disputed dues- MSME	Disputed dues - Others
Less than 1 year	2,160	61,508		
1-2 years	1,14,20,646			-
2-3 years				-
More than 3 years		1,30,87,021		
	1,14,22,806	1,31,48,529	-	-

Trade Payables ageing schedule: As at 31st March,2024

Particulars	MSME	Others	Disputed dues- MSME	Disputed dues - Others
Less than 1 year	30,469	1,15,77,947		
1-2 years			-	-
2-3 years				-
More than 3 years		1,30,87,021		
	30,469	2,46,64,968	-	-

Note 8. Other Current Liabilities

Particulars	As at 31/03/2025	As at 31/03/2024
Statutory Dues payable	13,30,912	10,26,598
Advance received from Customers	70,28,827	86,278
Expense Payable	55,250	53,200
Salary Payable	4,80,166	2,80,166
Total	88,95,155	14,46,243

Note 9. Short-term provisions

Particulars	As at 31/03/2025	As at 31/03/2024
Tax Provision (net of Advance Tax and Provision)		
Provision for gratuity	676	217
For compensated absences - unfunded		2,335
Total	676	2,552



Note 10
Property, Plant and Equipment

Gross Block	Computer systems	Office Equipment	Total
As at 31st March 2023	1,12,712	33,232	1,45,944
Additions	-	-	-
Disposals	-	-	-
Adjustments	-	-	-
As at 31st March 2024	1,12,712	33,232	1,45,944

As at 31st March 2024	1,12,712	33,232	1,45,944
Additions	-	-	-
Disposals	-	-	-
Adjustments	-	-	-
As at 31st March 2025	1,12,712	33,232	1,45,944

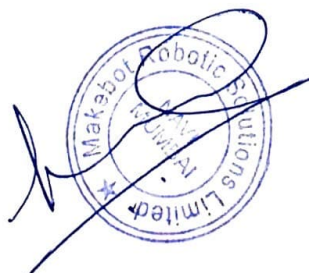
Depreciation

As at 31st March 2023	1,07,990	141	1,08,131
Depreciation charge fir the year	2,990	14,955	17,945
Disposals	-	-	-
As at 31st March 2024	1,10,980	15,096	1,26,076

As at 31st March 2024	1,10,980	15,096	1,26,076
Depreciation charge fir the year	1,093	8,174	9,267
Disposals	-	-	-
As at 31st March 2025	1,12,074	23,270	1,35,344

Net Block

As at 31st March 2024	1,732	18,136	19,868
As at 31st March 2025	638	9,962	10,600



Intangible Assets

Gross Block	Computer software
As at 31st March 2022	3,59,14,001
Additions	47,67,716
Disposals	
Adjustments	
As at 31st March 2023	4,06,81,717
Additions	8,15,356
Disposals	
Adjustments	
As at 31st March 2024	4,14,97,073
Additions	2,31,91,375
Disposals	
Adjustments	
As at 31st March 2025	6,46,88,448

Depreciation

As at 31st March 2022	68,12,074
Additions	58,22,998
Disposals	
Adjustments	
As at 31st March 2023	1,26,35,072
Depreciation charge fir the year	58,14,771
Disposals	
As at 31st March 2024	1,84,49,843

As at 31st March 2024	1,84,49,843
Depreciation charge fir the year	48,29,742
Disposals	
As at 31st March 2025	2,32,79,585

Net Block

As at 31st March 2023	2,80,46,645
As at 31st March 2024	2,30,47,230
As at 31st March 2025	4,14,08,862



Note 11. Other Non-Current Financial Assets

Particulars	As at 31/03/2025	As at 31/03/2024
Security Deposit	1,51,88,407	1,45,22,188
Total	1,51,88,407	1,45,22,188

(Market Value NIL (Previous year))

Note 12. Other Non-Current Assets

Particulars	As at 31/03/2025	As at 31/03/2024
Prepaid expenses	75,00,000	-
Total	75,00,000	-

Note 13. Inventories(at cost or net relisable value)

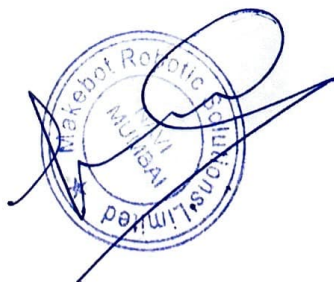
Particulars	As at 31/03/2025	As at 31/03/2024
Inventory as certified by the Management		
Work-in- Progress		
Finished Goods	1,68,75,690	1,70,50,500
Total	1,68,75,690	1,70,50,500

Note 14. Trade Receivables

Particulars	As at 31/03/2025	As at 31/03/2024
Trade Receivables		
Unsecured, Considered good		
Debtors for more than Six Month	1,33,92,210	25,46,437
Less: Provision for ECL	-	16,320
Total	1,33,92,210	25,62,757

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Undisputed Trade receivables - considered good	Undisputed Trade receivables -considered doubtful	Disputed trade receivables considered good	Disputed trade receivables considered doubtful
Less than 6 month	3,02,664			
6 months -1 year	2,05,71,150			
1-2 years				
2-3 years				
More than 3 years				
	2,08,73,813		-	-



Trade Receivables ageing schedule as at 31st March,2024

Particulars	Undisputed Trade receivables - considered good	Undisputed Trade receivables -considered doubtful	Disputed trade receivables considered good	Disputed trade receivables considered doubtful
Less than 6 month	23,83,236			
6 months -1 year	1,63,201			
1-2 years				
2-3 years				
More than 3 years				
	25,46,437			

Note 15. Cash And Cash Equivalents & bank balances

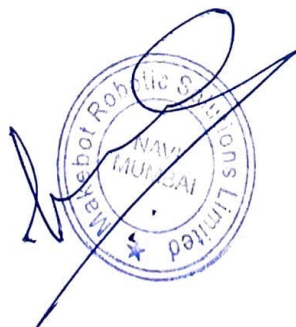
Particulars	As at 31/03/2025	As at 31/03/2024
Cash and Cash Equivalents		
Balance with Bank on Current Accounts	6,25,000	4,10,629
Cash in Hand (As certified and verified by Management)	79,560	2,63,303
	7,04,560	6,73,932

Note 16. Short Term Loans And Advances

Particulars	As at 31/03/2025	As at 31/03/2024
Unsecured, Considered good		
Balance with Revenue Authorities	6,71,914	5,90,904
Others Deposits	5,25,000	2,49,900
	11,96,914	8,40,804

Note 17. Other Current Assets

Particulars	As at 31/03/2025	As at 31/03/2024
Advances to creditors	98,65,435	36,67,254
	98,65,435	36,67,254



MAKEBOT ROBOTIC SOLUTIONS LIMITED

Notes Annexed to and forming part of Profit & Loss Account for the Period ended on 31.03.2025

	For the Period ended on 31/03/2025	For the Year ended on 31/03/2024
Note 18. Revenue from Operations		
Sale of Services	4,159	1,07,61,266
Sale of Product	2,82,27,987	1,72,86,746
	2,82,32,146	2,80,48,012
Note 19. Other income		
Interest Income-RTE	6,66,219	-
	6,66,219	
Note 20. Changes in Inventories of Stock-in-Trade		
Opening Stock	1,70,50,500	90,89,591
Less: Closing Stock	1,68,75,690	1,70,50,500
	1,74,810	(79,60,909)
Note 21. Employee Benefit Expenses		
Salaries & Bonus to Staff	42,76,280	26,59,379
Contribution to provident and other funds	1,48,211	2,13,268
Gratuity	61,337	67,793
Staff Welfare expenses	68,836	2,22,800
Leave		(54,467)
	45,54,663	31,08,773
Note 22. Finance Costs		
Other Borrowing Cost	8,47,701	
Interest on CC	6,00,218	3,67,116
Loan Processing Fees	1,63,528	
	16,11,447	3,67,116
Note 23. Other Expenses		
Society Maintainace	1,19,074	74,492
Power and fuel	50,034	5,76,000
Rent	4,13,333	68,868
Repairs and maintenance	1,72,741	61,741
Business Promotion	16,949	14,732
Insurance	1,05,880	1,95,739
Courier & Transportation Charges	1,89,299	87,097
Bank Charges	22,63,069	28,10,277
Travelling & Coneyance expenses		13,04,743
Interest on Other Loan	53,119	86,303
Printing and stationery		8,366
Communication expenses	5,70,744	4,37,404
Legal and professional charges	1,00,000	30,000
Audit Fees	21,69,52.7	4,31,771
Office Expenses		96,506
Rate & Taxes	1,36,25	3,805
GST Expenses		(4,637)
Expected Credit Loss		4,183
Exchange Fluctuation	3,775	5,15,047
Miscellaneous expenses	5,768	
Administration Charges	22,536	
Commission		
	43,16,898	68,02,439
TOTAL Rs.		

Note 24. Earning Per Share	For the period 31/03/2025	For the year 31/03/2024
Net Profit before Extraordinary item and tax (a)	3,33,993	11,48,074
Weighted average no. of equity shares of face value of Rs. 10 (b)	20,00,000	20,00,000
Basic earings per share in Rs. (a)/(b)	0.17	5.74
Net Profit after Extraordinary item and tax (a)	3,33,993	11,48,074
Weighted average no. of equity shares of face value of Rs. 10 (b)	20,00,000	20,00,000
Basic earings per share in Rs. (a)/(b)	0.17	5.74



SCHEDULE FORMING PART OF ANNUAL ACCOUNTS AS ON 31ST MARCH 2025

NOTES TO ACCOUNTS

25. In the opinion of the Board of Directors

- A) Current Assets, Loans and Advances are realizable in the ordinary course of Business, as the value at which they are stated.
B) The provision for all known liabilities are adequate and not in excess of the amount reasonably necessary.

26. Other Statutory Information

- (i) The Company do not have any Benami property and no proceeding has been initiated or pending against the Company for holding any Benami property.
(ii) The Company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013.
(iii) The Company have registered all its charges or satisfaction with ROC within the statutory period.
(iv) The Company have not been declared wilful defaulter by any bank or financial institution or other lender.
(v) The Company have not traded or invested in Crypto currency or Virtual Currency during the period covered by the Restated Financial Statements.
(vi) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vii) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) 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)
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(viii) The Company do not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

27. Balance due to / from parties and other liabilities are subject to confirmation.

28. The Company is primarily engaged only in the Fabrics and Garment business hence has only single reportable business segment in the context of Accounting Standard 17 on Segment Reporting. Therefore, no separate segment disclosures are made by the Company.

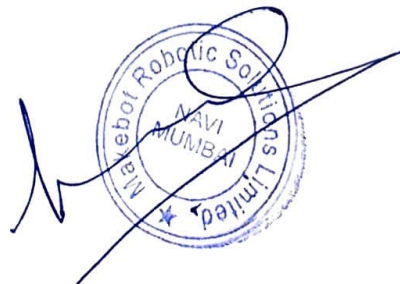
29. List of Related Parties as per AS-18

Particulars	Name of Related Parties	Nature of Relation
Directors and Key Management Personnel (KMP)	Krishna Murari Singh Director	Key Management Personnel (KMP's) represented on the Board Key Management Personnel (KMP's) represented on the Board
	Beauty Krishnamurari Singh Director	
Relatives of KMP	Globalspace Technologies Limited	Entity in which KMP is interested

Particulars of transactions with related parties	F.Y. 2024-25	F.Y. 2023-24
Remuneration		
Amit Verma		25,00,000.00
Loans		
<u>Unsecured loans taken</u>		
Globalspace Technologies Limited	-	4,17,43,180
<u>Unsecured loans repaid</u>		
Globalspace Technologies Limited	-	3,72,15,561
<u>Security Deposit given</u>		
Beauty Krishnamurari Singh		1,72,80,000
Closing Balance	-	(1,27,52,381)

Notes:

1. Related party relationships are as identified by the Management and relied upon by the Auditor
2. In case there is no transaction with any of the above related parties, only name of such related parties has been disclosed as required by AS- 18





30. Employee Benefit Expenses

(a) Defined contribution plan

The Company has a defined contribution plan in respect of provident fund. Contributions are made to provident fund in India for employees as per regulations. The contributions are made to registered provident fund administered by the Government of India. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation. This expenses has been recognised in the Statement of Profit and Loss under the head Employee Benefit Expense.

Particulars	For the period 31/03/2025	For the year 31/03/2024
Employer contribution to provident fund	N A	N A
Employer contribution to ESIC	N A	N A

Regulations of Employees Provident Fund is not applicable to the Company as the employee strength is below the statutory limit. Hence no amount is paid
Regulations of Employees State Insurance Fund is not applicable to the Company as the salary of the employees is exceeding the statutory limit.

Particulars	For the period 31/03/2025	For the year 31/03/2024
a) Reconciliation of defined benefit obligation:		2,41,738.00
Present value of DBO at start of year	1,14,675	
Current Service Cost	53,149	49,953
Interest cost	8,188	17,840
Benefits paid		
Past service cost		
Actuarial Gain/(Loss) gain	(24,915)	(1,94,856)
Present value cost	1,51,097	1,14,675
b) Expenses recognised in Profit & Loss Account		
Current Service Cost	53,149	49,953
Interest cost	8,188	17,840
Benefits paid	-	-
Past service cost	-	-
Actuarial Gain/(Loss) gain	(24,915)	(1,94,856)
Present value cost	36,422	(1,27,063)
c) Net liability/(assets) recognised in Balance Sheet		
Present value of DBO	1,51,097	1,14,675
Fair value of Plan Assets	-	-
Net Liability/(Assets)	1,51,097	1,14,675
Less: Unrecognised Past Service Cost		
Of Which Long Term Provision		
Of Which Short Term Provision		

Actuarial assumptions:

Particulars	For the period 31/03/2025	For the year 31/03/2024
Discount rate as at	6.88% Per Annum	7.14% Per Annum
Future salary increases	5.00% per annum	
Mortality rate	Indian Assured Lives Mortality(2012-14)	
Normal retirement age		
Withdrawal rates	1%	
Upto 30 years	1%	
from 31 to 44 years	1%	
Above 44 years	1%	

31. Payment to Auditors

Particulars	For the period 31/03/2025	For the year 31/03/2024
Statutory Audit Fees	1,00,000	30,000
Tax audit and Other Matter		
Total	1,00,000	30,000



32. Ratio Analysis

Sr No.	Particulars	Numerator	Year Ended		Variance %	Reason if variance is more than 25%
			Mar-25	Mar-24		
1	Current Ratio (In times)	Current Assets	1.10	0.73	51.11%	N/A
2	Debt-Equity Ratio (In times)	Total Debt	1.18	0.76	55.55%	The equity of the company has increased in 2024-25 and debt has fallen to some extent in the same year
3	Debt Service Coverage Ratio (In times)	Earnings available for debt service	5.20	19.41	-73.21%	Due to increase in profitability
4	Return on Equity (ROE) (%)	Net Profits after taxes	0.92%	5.53%	-83.42%	Due to increase in profitability
5	Inventory Turnover (In times)	Cost of goods sold	0.69	2.42	-71.66%	N/A
6	Trade receivables Turnover (In times)	Net Sales	3.54	6.98	-49.30%	N/A
7	Trade Payables Turnover Ratio (In times)	Total Purchase	0.47	1.07	-56.39%	The overall purchases of the goods has decreased in 2024-25.
8	Net capital turnover ratio (In times)	Net Sales	(10.46)	(53.41)	-80.41%	With the increase in average working capital available to company in comparison with previous year there is consistent growth in revenue, leading to increase in ratio.
9	Net profit ratio (%)	Net Profit	1.18%	3.57%	-66.89%	Better Profitability
10	Return on capital employed (ROCE)	Earning before interest and taxes	3.31%	2.32%	42.75%	Better Profitability
11	Return on investment	Income generated from investments	N.A	N.A	N/A	N/A

33. Figure for the previous year have been regrouped / rearranged wherever considered necessary to conform this years classification.

For Khushboo Khanted & co.

Chartered Accountants

FRN: 146341W

Khushboo Khanted
Partner

Membership Number : 134557

Place : Mumbai

Date : 24-09-2025

Udin : 25134557BMIIIE2566



For and on behalf of Board of Directors of Makebot Robotic Solutions Limited

(Signature)

Krishna Murari Singh

DIN: 03160366

Place : Mumbai

Date : 24-09-2025



(Signature)

Beauty Singh

DIN: 03481024

Place : Mumbai

Date : 24-09-2025