

INDEPENDENT AUDITOR'S REPORT

To the Members of

SIRONA DIGITECH PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **SIRONA DIGITECH PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2021, as amended, ("IND AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit 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 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.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgement, were of 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 those 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.



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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual 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 in the 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.

Management's Responsibility 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 financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout 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 the misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 standalone 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 the 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

1. The company is a private limited company and falls within exemption specified under the paragraph 2 (v) of the Companies (Auditor's Report) Order, 2016. Hence the matters specified in paragraphs 3 and 4 of the said Companies (Auditor's Report) Order, 2016 issued by the central government, of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are not enclosed..

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



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- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, 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.
- 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) In our opinion, the provisions of section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
- g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- h) 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;
 - a) The Company does not have any pending litigations which would impact its financial position;
 - b) In our opinion and as per the information and explanations provided to us, The Company has not entered into any long-term contracts including derivative contracts for which there were any material foreseeable losses; and



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- c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March,31, 2025.
- d) (i) 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;
- (ii) 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; and
- (iii) Based on audit procedures which we 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) contain any material mis-statement.
- (iv) 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.
- (v) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11(g) 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:



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- (i) The Company has used Tally Edit Log accounting Software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective softwares:
- (ii) the feature of recording audit trail (edit log) facility was enabled at the database level to log any direct data changes for the accounting software used for maintaining its books of account.
- (iii) the feature of recording audit trail (edit log) facility was enabled at the application level of the accounting software used for maintaining its books of account for the period from 1 April 2024 to 31 March 2025.

For Shreyans Jain & Associates
Chartered Accountants
FRN: 120187W

Place: Mumbai
Date: 29th August, 2025



Shreyans

Shreyans J. Jain
Proprietor
M.No. 108524
UDIN: 25108524BMRKLA1409

SIRONA DIGITECH PRIVATE LIMITED

CIN : U72501MH2019PTC331650

REGISTERED OFFICE: B-1403, 14TH FLOOR, B WING , BHAVYA SUPREME, ACHARYA
DHONDE MARG, PAREL VILLAGE, MUMBAI, MAHARASHTRA, INDIA - 400 012.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

(Rupees in Hundreds)

	Particulars	Note No.	Year ended 31st March, 2025	Year ended 31st March, 2024
I.	Revenue from operations	22	39,598	53,353
II.	Other income	23	2,783	372
III.	Total Income (I+II)		42,381	53,724
IV.	Expenses:			
	Cost of materials consumed		-	-
	Purchase of Traded Goods	24	-	-
	Changes in inventories of finished goods, by-products and work in progress	25	-	-
	Employee benefits expense	26	16,617	16,853
	Finance costs	27	1,017	1,388
	Depreciation and amortization expense		5,072	7,210
	Other expenses	28	5,479	3,832
	Total expenses (IV)		28,185	29,283
V.	Profit before exceptional and extraordinary items and tax (III-IV)		14,196	24,441
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		14,196	24,441
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		14,196	24,441
X.	Tax expense :			
	Current tax		3,970	7,579
	Deferred tax		0	(365)
	Income tax relating to earlier years		0	(1)
			3,970	7,213
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)		10,226	17,228
XII.	Earnings per equity share (Nominal value per share Rs. /-)			
	- Basic (Rs.)		10,226	17,228
	- Diluted (Rs.)		10,226	17,228
	Number of shares used in computing earning per share			
	- Basic (Nos.)		1.02	1.72
	- Diluted (Nos.)		1.02	1.72
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 38 are an integral part of the financial statement.			

As per our report of even date attached.

For Shreyans Jain and Associates

Chartered Accountants

Firm Registration No. 120187W

Shreyans. J. Jain

Proprietor

Membership No.: 108524

UDIN: 25108524BMRKLA1409

Place: Mumbai

Dated: 29th August, 2025



For and on behalf of the Board of Directors

MUKESH JEENALAL JAIN NEETA MUKESH JAIN

Director

DIN : 08586768

Director

DIN : 08586769



SIRONA DIGITECH PRIVATE LIMITED
CIN : U72501MH2019PTC331650

REGISTERED OFFICE: B-1403, 14TH FLOOR, B WING , BHAVYA SUPREME, ACHARYA
DHONDE MARG, PAREL VILLAGE, MUMBAI, MAHARASHTRA, INDIA - 400 012.

BALANCE SHEET AS AT 31ST MARCH, 2025

(Rupees in Hundreds)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I.	EQUITY AND LIABILITIES			
	1 Shareholder's Fund	2	1,000	1,000
	(a) Share Capital	3	41,129	30,902
	(b) Reserve & Surplus			
	2 Share Application Money Pending Allotment	4	-	-
	3 Non Current Liabilities			
	(a) Long Term Borrowings		9,686	13,740
	(b) Deferred Tax Liabilities (net)	5	-	-
	(c) Other Long Term Liabilities	6	1,267	1,267
	4 Current Liabilities			
	(a) Short Term Borrowings	7	-	-
	(b) Trade Payables:	8		
	(A) Total Outstanding dues of Micro Enterprise and Small Enterprise			
	(B) Total Outstanding dues of Creditors Other than Micro Enterprise and Small Enterprise		3,058	2,128
	(c) Other Current Liabilities	9	263	3,023
	(d) Short Term Provisions	10	3,970	7,579
	Total		60,373	59,639
II.	ASSETS			
	(1) Non - Current Assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipments	11	10,377	15,374
	(ii) Intangible Assets	12	92	167
	(iii) Capital Work In Progress	13	-	-
	(b) Non Current Investments	14	27,345	17,160
	(c) Deferred Tax Assets (net)		-	-
	(d) Long Term Loans & Advances	15	-	-
	(2) Current Assets			
	(a) Current Investments	16	-	-
	(b) Inventories	17	-	-
	(c) Trade Receivables	18	-	6,452
	(d) Cash and Bank Balances	19	11,671	4,138
	(e) Short Term Loans & Advances	20	6,928	11,013
	(f) Other Current Assets	21	3,960	5,335
	Total		60,373	59,639
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 38 are an integral part of the financial statement.			

As per our report of even date attached.

For Shreyans Jain and Associates
Chartered Accountants
Firm Registration No. 120187W

Shreyans. J. Jain
Proprietor

Membership No.: 108524

UDIN: 25108524BMRKLA1409

Place: Mumbai

Dated: 29th August, 2025



For and on behalf of the Board of Directors

MUKESH JEENALAL JAIN
Director
DIN : 08586768

NEETA MUKESH JAIN
Director
DIN : 08586769



Notes to financial statements for the year ended 31 March, 2025.

Note - 1. Significant accounting policies

CORPORATE INFORMATION

Sirona Digitech Private Limited (CIN: U72501MH2019PTC331650) incorporated in India, having registered office at B-1403, 14th Floor, B wing, Bhavya Supreme, Acharya Dhonde Marg, Parel Village, Mumbai - 400012. Maharashtra India.

The Company is in the business of consulting in IT Sector.

Note - 1. Significant accounting policies

1.1 Basis of preparation of financial statements

The Financial Statements are prepared in accordance with generally accepted accounting principles in India. The Company has prepared these financial statements to comply in all material respects with the accounting standards as referred to in section 133 of the The Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting policies adopted in the preparations of financial statements are consistent with those of previous year.

1.2 Fixed Assets, Intangible assets and capital work in progress

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.3 Depreciation

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the schedule II to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.

1.4 Employee benefits

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.



1.5 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.6 Inventories

All trading goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value
Net realizable value is the estimated selling price in the ordinary course of business.

1.7 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods and sales are net of returns and trade discount.

1.8 Income Taxes

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.



1.9 Provisions and contingent liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.10 Earning Per Share

Earning per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

1.11 Regroup and Reclassification

Previous year's figures are regrouped, rearranged and reclassified wherever required necessary and also for the purpose of calculation of ratios.



SIRONA DIGITECH PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 2

(Rupees in Hundreds)

Equity Share capital				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
Authorised				
Equity shares of par value Rs 10/- each	10,000	1,000	10,000	1,000
	10,000	1,000	10,000	1,000
Issued, subscribed and fully paid up				
Equity shares of par value Rs 10/- each at the beginning of the year	10,000	1,000	10,000	1,000
Changes during the year	-	-	-	-
At the end of the year	10,000	1,000	10,000	1,000

a. Reconciliation of shares outstanding at the beginning & at the end of the reporting period

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	10,000	1,000	1,00,000	10,000
Issued during the period	-	-	-	-
Outstanding at the end of the period	10,000	1,000	1,00,000	10,000

- (c) The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. 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.

- (d) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of holding	No. of shares held	% of holding
Mukesh Jeenalal Jain	5,000	50.00%	5,000	50.00%
Neeta Mukesh Jain	5,000	50.00%	5,000	50.00%
	10,000	100.00%	10,000	100.00%

- (e) Shares hold by the promoters at the end of the year

Name of Promoters	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares held	% of total shares	No. of shares held	% of total shares
Mukesh Jeenalal Jain	5,000	50.00%	5,000	50.00%
Neeta Mukesh Jain	5,000	50.00%	5,000	50.00%
	10,000	100.00%	10,000	100.00%

Note No : 3

(Rupees in Hundreds)

Reserve & Surplus				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
(a) Surplus in the Statement of Profit and Loss				
Balance as per last Financial Statements	30,903		13,674	
Add : Profit for the year	10,226		17,228	
Amount available for appropriation	41,129		30,902	
Less : Appropriations:				
Transfer to general reserve	-		-	
Balance at the end of the year		41,129		30,902
Total Reserve & Surplus		41,129		30,902

Note No : 4

(Rupees in Hundreds)

Share Application Money Pending Allotments				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Opening Balance	-		-	
Add:	-		-	
Less:	-		-	
Closing Balance		-		-



Note No : 5

(Rupees in Hundreds)

Long Term Borrowings			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Secured / Unsecured			
(a) Loans repayable on demand:			
~ From Banks			-
~ From Other Parties			-
(b) Loans & Advances from Related Parties			-
(c) Deposits			-
(d) Other Loans & Advances (specify nature)			-
ICICI Bank - Car Loan	9,686		13,740
(Against Hypothecation of Car)			
	9,686		13,740

Note No : 5

(Rupees in Hundreds)

DEFERRED TAX LIABILITY/(DEFERRED TAX ASSET)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Deferred Tax Liabilities			
(a) Arising on account of timing difference in Depreciation			-
			-

Note No : 6

(Rupees in Hundreds)

Other Long Term Liabilities			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Other Liabilities			
(a) Loans & Advances from Related Parties			-
(b) Advance from Customer	1,267		1,267
	1,267		1,267

Note No : 7

(Rupees in Hundreds)

Short Term Borrowings			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Secured / Unsecured			
(a) Loans repayable on demand:			
~ From Banks			-
~ From Other Parties			-
(b) Loans & Advances from Related Parties			-
(c) Deposits			-
(d) Current Maturities of Long Term Borrowings			-
(e) Other Loans & Advances (specify nature)			-
			-

Note No : 8

(Rupees in Hundreds)

Trade Payables			
Particulars	As at 31st March, 2025		As at 31st March, 2024
TRADE PAYABLES			
(a) Outstanding dues of micro enterprises and small enterprises			-
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	3,058		2,128
	3,058		2,128

TRADE PAYABLES AGEING SCHEDULES (Outstanding for following periods from due date of payments)

Particulars	As at 31st March, 2025		As at 31st March, 2024
Disputed / Undisputed			
Micro & Small Enterprise			
~ Not Yet Due			-
~ Less Than 1 Year			-
~ 1- 2 Year			-
~ 2- 3 Year			-
~ More Than 3 Year			-
Others			
~ Not Yet Due			-
~ Less Than 1 Year			-
~ 1- 2 Year	2,633		2,128
~ 2- 3 Year	425		-
~ More Than 3 Year			-
	3,058		2,128
	3,058		2,128



Note No : 9

(Rupees in Hundreds)

Other Current Liabilities			
Particulars			
	As at 31st March, 2025		As at 31st March, 2024
(a) Current Maturities Of Long Term Debts		-	-
(b) Current Maturities Of Finance Lease Obligations		-	-
(c) Interest Accrued but not due on borrowings		-	-
(d) Interest Accrued and due on borrowings		-	-
(e) Income Received in Advance		-	-
(f) Unpaid Dividends		-	-
Application money received for allotment of securities and due for refund and interest accrued thereon		-	-
(g) Unpaid matured deposits and interest accrued thereon		-	-
(h) Unpaid Matured debentures and interest accrued thereon		-	-
(i) Others Payables (specify nature)		-	-
GST Payable		263	2,607
TDS Payable		-	416
		263	3,023

Note No : 10

(Rupees in Hundreds)

Short Term Provisions			
Particulars			
	As at 31st March, 2025		As at 31st March, 2024
Provision for Income Tax	3,970		7,579
		3,970	7,579
		3,970	7,579



Note No : 11

PROPERTY, PLANT AND EQUIPMENT												
Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		As at 1st April, 2024	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2025	Upto 1st April, 2024	During the year	Adjusted with Retained Earnings during the year	Adjustment /Deduction During the year	Upto 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
	Mobile Phone	580	-	-	580	334	111	-	-	445	135	246
	Motor Car	21,101	-	-	21,101	6,627	4,520	-	-	11,148	9,954	14,474
	Laptop	475	-	-	475	83	247	-	-	330	144	392
	Apple I Pad	355	-	-	355	160	88	-	-	248	107	195
	Printer	123	-	-	123	55	30	-	-	86	37	67
	Total	22,634	-	-	22,634	7,260	4,997	-	-	12,257	10,377	15,374
	Previous Year	21,682	953	-	22,634	187	7,073	-	-	7,260	15,374	21,495

Note No : 12

INTANGIBLE ASSETS												
Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As at 1st April, 2024	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2025	Upto 1st April, 2024	During the year	Adjusted with Retained Earnings during the year	Adjustment /Deduction During the year	Upto 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
1	Softwares	1,611	-	-	1,611	1,444	75			1,519	92	167
	Total	1,611	-	-	1,611	1,444	75	-	-	1,519	92	167
	Previous Year	1,611	-	-	1,611	1,308	137			1,445	167	303



SIRONA DIGITECH PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 13

(Rupees in Hundreds)

Capital Work In Progress			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Projects Work In Progress			
- less than 6 months	-	-	-
- 1 year to 2 years	-	-	-
- 2 year to 3 years	-	-	-
- More than 3 years	-	-	-
	-	-	-
Projects Temporarily Suspended			
- less than 6 months	-	-	-
- 1 year to 2 years	-	-	-
- 2 year to 3 years	-	-	-
- More than 3 years	-	-	-
	-	-	-
	-	-	-

Note No : 14

(Rupees in Hundreds)

Non-current investments					
Particulars	Face value	Number of Shares/units	As at 31st March, 2025	Number of shares / units	As at 31st March, 2024
HDFC Small Cap Fund	10.00	3,887.265	4,067	3,887.265	4,067
Kotak Emerging Equity	10.00	2,265.953	2,028	2,265.953	2,028
Mirae Asset Large Cap Fund	-	-	-	3,968.956	3,500
Nippon India Large Cap Fund	10.00	5,298.751	3,500	5,298.751	3,500
Quant Flexi Cap Fund	-	-	-	5,721.282	4,065
DSP Large Cap Fund	10.00	820.539	3,750	-	-
ICICI PRU Multicap Fund	10.00	890.402	7,000	-	-
Invesco India Flexi Cap Fund	10.00	31,022.234	6,000	-	-
Motilal Oswal Midcap Fund	10.00	1,006.935	1,000	-	-
			27,345		17,160

Note No : 15

(Rupees in Hundreds)

Long Term Loans & Advances			
Particulars	As at 31st March, 2025		As at 31st March, 2024
(i) Capital Advances	-	-	-
(ii) Security Deposits	-	-	-
(iii) Loans & Advances To Related Parties	-	-	-
(iv) <u>Other Loans & Advances (specify nature)</u>			
Advance Tax/ TDS	-	-	-
	-	-	-

Note No : 16

(Rupees in Hundreds)

Current Investments			
Particulars	As at 31st March, 2025		As at 31st March, 2024
	-	-	-
	-	-	-

(Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis.)

Note No : 17

(Rupees in Hundreds)

Inventories			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Raw materials	-	-	-
Raw materials in transit	-	-	-
Packing materials	-	-	-
Work-in-progress	-	-	-
Finished goods	-	-	-
	-	-	-

(At lower of cost and net realizable value, unless stated otherwise)



SIRONA DIGITECH PRIVATE LIMITED
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 18

Trade Receivables (Rupees in Hundreds)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Trade Receivables Outstanding from the due date of Payment			
Undisputed Trade Receivables -considered good		-	6,452
Undisputed Trade Receivables -considered doubtful		-	-
Disputed Trade Receivables -considered good		-	-
Disputed Trade Receivables -considered doubtful		-	-
		-	6,452

Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Disputed/Undisputed, Considered good/ doubtful			
~ Not Yet Due	-	-	-
~ Less Than 6 Months	-	-	6,452
~ 6 Months - 1 Year	-	-	-
~ 1- 2 Year	-	-	-
~ 2- 3 Year	-	-	-
~More Than 3 Year	-	-	-
		-	6,452
		-	6,452

Note No : 19

Cash and cash equivalents (Rupees in Hundreds)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Balances with banks			
In current accounts	3,544		3,074
Cash on hand	2,189		377
Others			
Fixed Deposits	5,939	11,671	688
		11,671	4,138

Note No : 20

Short Term Loans & Advances (Rupees in Hundreds)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Loans & Advances To Related Parties		6,928	11,013
Other Loans & Advances (specify nature)			
GST Receiveable	-	-	-
Advance to Supplier	-	-	-
		6,928	11,013

Note No : 21

Other current assets (Rupees in Hundreds)			
Particulars	As at 31st March, 2025		As at 31st March, 2024
Advance Tax /TDS	3,960		5,335
		3,960	5,335
		3,960	5,335



SIRONA DIGITECH PRIVATE LIMITED

Note No : 22

(Rupees in Hundreds)

Revenue From Operations		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Sale of Services		
Consultancy & Technical Services	39,598	53,353
	39,598	53,353

Note No : 23

(Rupees in Hundreds)

Other Income		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Interest on IT Refund	-	-
Profit on Sale of Investment	2,532	160
Interest on Bank FD	251	211
	2,783	372

Note No : 24

(Rupees in Hundreds)

Purchase Of Traded Goods		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Purchases of Goods		
Traded Goods	-	-
	-	-

Note No : 25

(Rupees in Hundreds)

Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade		
Particulars	As at 31st March, 2025	As at 31st March, 2024
(Increase)/ Decrease in Stocks	-	-
Stock at the end of the Year:		
Traded Goods	-	-
TOTAL(A)	-	-
Less: Stock at the Beginning of the year		
Traded Goods	-	-
TOTAL(B)	-	-
TOTAL (B-A)	-	-



Note No : 26

(Rupees in Hundreds)

Employee Benefit expenses		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Salaries & Wages	8,475	6,975
Director Remuneration	7,500	9,000
Staff Welfare Expenses	642	878
	16,617	16,853

Note No : 27

(Rupees in Hundreds)

Finance Costs		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Interest Expenses	1,017	1,388
Other Borrowing Costs	-	-
Bank Charges	-	-
	1,017	1,388

Note No : 28

(Rupees in Hundreds)

Other Expenses		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Audit Fees	300	460
Bank Charges	2	-
Domain & Website Expenses	83	-
Electricity Charges	-	97
Conveyance Charges	584	396
Filing Fees	-	15
General Expenses	998	467
Discount & Rebate	-	2
Printing & Stationery	217	154
Repair and Maintenance	-	28
Internet Charges	-	99
Professional Fees	273	83
Telephone Charges	132	88
Donations	120	-
Membership and Subscription Fees	59	25
Motor Car Expenses	1,477	1,917
Processing Fees - Car Loan	-	-
Tour and Travelling Expenses	1,235	-
	5,479	3,832



NOTE: 29: Earning Per Share (EPS)

Particulars	(Rupees in Hundreds)	
	Year Ended	
	March 31, 2025	March 31, 2024
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	10,226	17,228
Weighted Average number of equity shares used as denominator for calculating EPS	10,000	10,000
Basic and Diluted Earnings per share	1.02	1.72
Face Value per equity share	10	10

NOTE: 30: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with any other person:

Related Party Disclosures

Name of Related Party	Nature of Relationship
Mukesh Jeenalal Jain	Director
Neeta Mukesh Jain	Director
Jiya Mukesh Jain	Relative of Director

NAME OF RELATED PARTY	NATURE OF RELATIONSHIP	(Rupees in Hundreds)	
		Nature of transaction	Amount of transaction
Mukesh Jeenalal Jain	Director	Remuneration	-
Neeta Mukesh Jain	Director	Remuneration	7,500
Jiya Mukesh Jain	Relative of Director	Salary	7,500

Type Of Borrowers	(Rupees in Hundreds)	
	Amount Of Loan or Advance in the nature of loan Outstanding	Percentage to the Loans & Advances in the nature of Loans
Promoters	-	-
Directors	-	-
Neeta Mukesh Jain	2,366	34.15
Mukesh Jeenalal Jain	4,562	65.85
KMPs	-	-
Related Parties	-	-

NOTE: 31: Contingent Liability & Capital Commitments

- a) Company do not have any Contingent Liability for the year under review.
b) Company do not have any Capital Commitments for the year under review.

NOTE: 32: Segment Reporting

The geographical segment of the company is the primary reporting segment ie operating in India and the business segment is the secondary segment.

NOTE: 33 : Corporate Social Responsibility

The Company does not fall under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision not applicable.



NOTE: 34 : Immovable Property Not Held In Company's Name

The company shall provide the details of all the immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	Description of Items Of Property	Gross Carrying Value	Title Deeds held in the name of	Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director	Property Held since which date	Reason for not being held in the name of the company
NA						

Note: 35: Details Of Benami Property

No proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder.

Note : 36: Registration Of Charges or Satisfaction with Registrar of Companies

No charges or satisfaction yet to be registered with ROC beyond the statutory period.

Note : 37: Undisclosed Income

The Company has no such transactions which were surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961 (43 of 1961) which were not recorded in the books of accounts.

Note : 38: Details of Crypto / Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

As per our report of even date attached.

For Shreyans Jain and Associates
Chartered Accountants
Firm Registration No. 120187W

Shreyans. J. Jain
Proprietor

Membership No.: 108524

UDIN: 25108324BMRKLA1409

Place: Mumbai

Dated: 29th August, 2025



For and on behalf of the Board of Directors

Mukesh

MUKESH JEENALAL JAIN
Director
DIN : 08586768



Neeta

NEETA MUKESH JAIN
Director
DIN : 08586769

RATIO ANALYSIS

Particulars			F.Y. 2024-25	F.Y. 2023-24	Variance % *
1	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	3.09	2.12	46.21%
2	Debt- Equity Ratio	$\frac{\text{Total Debt}}{\text{Shareholder's Equity}}$	0.40	0.53	-24.28%
3	Debt Service Coverage Ratio	$\frac{\text{Earnings before Interest, Depreciation and Tax}}{\text{Interest Expense + Principal Repayment made during the period for Long term loans and lease}}$	4.74	7.11	-33.28%
4	Return on Equity	$\frac{\text{Net Profit after Taxes - Preference Dividend}}{\text{Average Shareholder's Equity}}$	0.28	0.74	-62.66%
5	Inventory Turnover Ratio	$\frac{\text{Sales}}{\text{Average Inventory}}$	-	-	-
6	Trade Receivables Turnover Ratio	$\frac{\text{Net Credit Sales}}{\text{Average Accounts Receivable}}$	12.27	8.20	49.73%
7	Trade Payable Turnover Ratio	$\frac{\text{Net Credit Purchases}}{\text{Average Trade Payable}}$	8.52	7.14	19.38%
8	Net Capital Turnover Ratio	$\frac{\text{Net Sales}}{\text{Average Working Capital}}$	2.69	4.15	-35.25%
9	Net Profit Ratio	$\frac{\text{Net Profit after Taxes}}{\text{Net Sales}}$	0.26	0.32	-20.02%
10	Return on Capital Employed	$\frac{\text{Earnings before Interest and Tax}}{\text{Tangible Net worth + Total Debt + Deferred Tax Liability}}$	0.36	0.81	-55.40%
11	Return on Investment	$\frac{\text{Dividend + Profit on sale of Investments}}{\text{Average Investment}}$	0.11	0.02	508.96%

Reasons for variance more than 25 %

- 1 Current Ratio is increased due to decrease in Current liability.
- 2 Debt Service coverage ratio is decreased due to decrease in profits.
- 3 Return on Equity decreased due to decrease in profits and sales for the year.
- 4 Trade Receivables Turnover Ratio increased due to decrease in sales and lower Debtors outstanding.
- 5 Net Capital Turnover Ration decreased due to decrease in sales and increase in avearge working capital.
- 6 Return on Capital Employed decreased due to decrease in sales and profitability.
- 7 Return on investment increased due to Profit on sale of Investment.

