

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

CIN: U24100DL2013PTC261524

Reg Off: E- 175 KH NO. 878/879/880/882, Chhatterpur Extn. South West Delhi 110074

Corporate Off: Unit No. 321-322, JMD Megapolis, Sohna Road Gurugram Haryana 122018

Mail Id: [info@amzbizsol.in](mailto:info@amzbizsol.in)

Contact: 0124-4365807

**NOTICE**

NOTICE IS HEREBY GIVEN THAT THE 12th ANNUAL GENERAL MEETING OF AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED WILL BE HELD ON TUESDAY, 30TH SEPTEMBER, 2025 AT 11.00 AM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT E-175 KH NO. 878/879/880/882 CHHATTERPUR EXTN., SOUTH WEST DELHI, NEW DELHI, 110074 TO TRANSACT THE FOLLOWING BUSINESSES:

**ORDINARY BUSINESS**

**1. TO APPROVE THE FINANCIALS OF THE COMPANY OF THE FY 2024-25**

To receive, consider and adopt the Audited Balance Sheet as at 31<sup>st</sup> March, 2025 and the Statement of Profit & Loss Account for the year ended 31<sup>st</sup> March, 2025 and the report of the Auditors and Directors thereon.

**2. TO RE-APPOINT AND FIX THE REMUNERATION OF CA KAPIL SHARMA CHARTERED ACCOUNTANTS AS THE STATUTORY AUDITORS OF THE COMPANY**

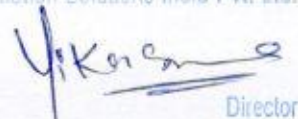
"RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions any of the Companies Act, 2013 as amended from time to time or any other law (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), consent of the members be and is hereby accorded to re-appoint M/s Kapil Sharma (Membership No. 504048) Chartered Accountants, as Statutory Auditors of the Company for a period of 5 years until the conclusion of Annual General Meeting to be held in the year 2030 at such remuneration plus service tax, out of

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.



Director

pocket, travelling and living expenses, etc, as may be mutually agreed between the Board of Director of the company and the Statutory Auditors.”

**For AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

For Amazin Automation Solutions India Pvt. Ltd.

  
Director  
Director

**VIKAS SHARMA**  
**Director**  
**(DIN: 06716618)**

**Date: 05/09/2025**  
**Place: Delhi**

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

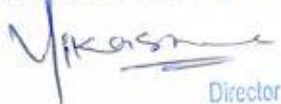
**VIKAS SHARMA**  
**Director**  
**(DIN: 07916750)**



**NOTES:**

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (THE "MEETING") IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIM AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Members / proxies should bring the Attendance Slip duly filled in for attending the meeting. The form of attendance slip and proxy form are attached at the end of the Annual Report.
4. Corporate members intending to send their authorized representative(s) to attend the meeting or vote are requested to send to the Company, a certified copy of the Board Resolution authorizing their representative(s) to attend and vote on their behalf at the Meeting.
5. Shareholders desiring any information as regards the accounts are requested to write to the Company at an early date so as to enable the management to keep the information ready at the meeting.
6. Relevant documents referred to in the accompanying Notice and the Statement are open for inspection by the members at the Registered Office of the Company on all working days during business hours up to the date of the Meeting.
7. A roadmap showing directions to reach the venue of the AGM is given at the end of this Report.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

### **ATTENDANCE SLIP**

I/We.....R/o..... hereby  
record my/our presence at the Annual General Meeting of the Company on Tuesday, 30<sup>th</sup> Day of  
September, 2025 at 11:00 A.M. at the registered office of the Company situated at E-175 KH  
NO. 878/879/880/882 Chhatterpur Extn., South West Delhi, New Delhi, 110074

Signature of shareholder(s)/proxy

Note:

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Please complete the Folio / DP ID-Client ID No. and name, sign this Attendance Slip and hand it over at the Attendance Verification Counter at the ENTRANCE OF THE MEETING HALL.
3. Physical copy of the Annual Report for FY 2024-25 and Notice of the Annual General Meeting along with Attendance Slip and Proxy Form is sent in the permitted mode(s) to all members whose email is not registered or have requested for a hard copy.

**FORM MGT-11**  
**PROXY FORM**

[Pursuant to Section 105(6) of Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

<b>Name of the member(s)</b>	:
<b>Registered Address</b>	:
<b>E-mail id</b>	:
<b>Folio/DP ID-Client ID</b>	:

I/We being the member(s) of .....shares of the above named Company, hereby appoint:

1. Name: .....Address: .....  
E-mail ID: ..... Signature: ..... or failing him/her.
2. Name: .....Address: .....  
E-mail ID: ..... Signature: ..... or failing him/her.
3. Name: .....Address: .....  
E-mail ID: ..... Signature: ..... or failing him/her.
4. Name: .....Address: .....  
E-mail ID: ..... Signature: ..... or failing him/her.

As my /our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company to be held on Tuesday, 30<sup>th</sup> Day of September, 2025 at 11:00 A.M. at registered office at E-175 KH NO. 878/879/880/882 Chhatterpur Extn., South West Delhi, New Delhi, 110074 at any adjournment thereof in respect of such resolutions as are indicated below:

NO.	RESOLUTION	IN FAVOUR OF	AGAINST
	<b>ORDINARY RESOLUTIONS</b>		
1.	To Approve the Financials of the Company of the FY 2024-25		
2.	To Re-Appoint Mr. Kapil Sharma Chartered Accountants as the Statutory Auditors of the Company.		



**Affix  
Revenue  
Stamp of  
Rs. 1/-**

Signed this .....day.....2025

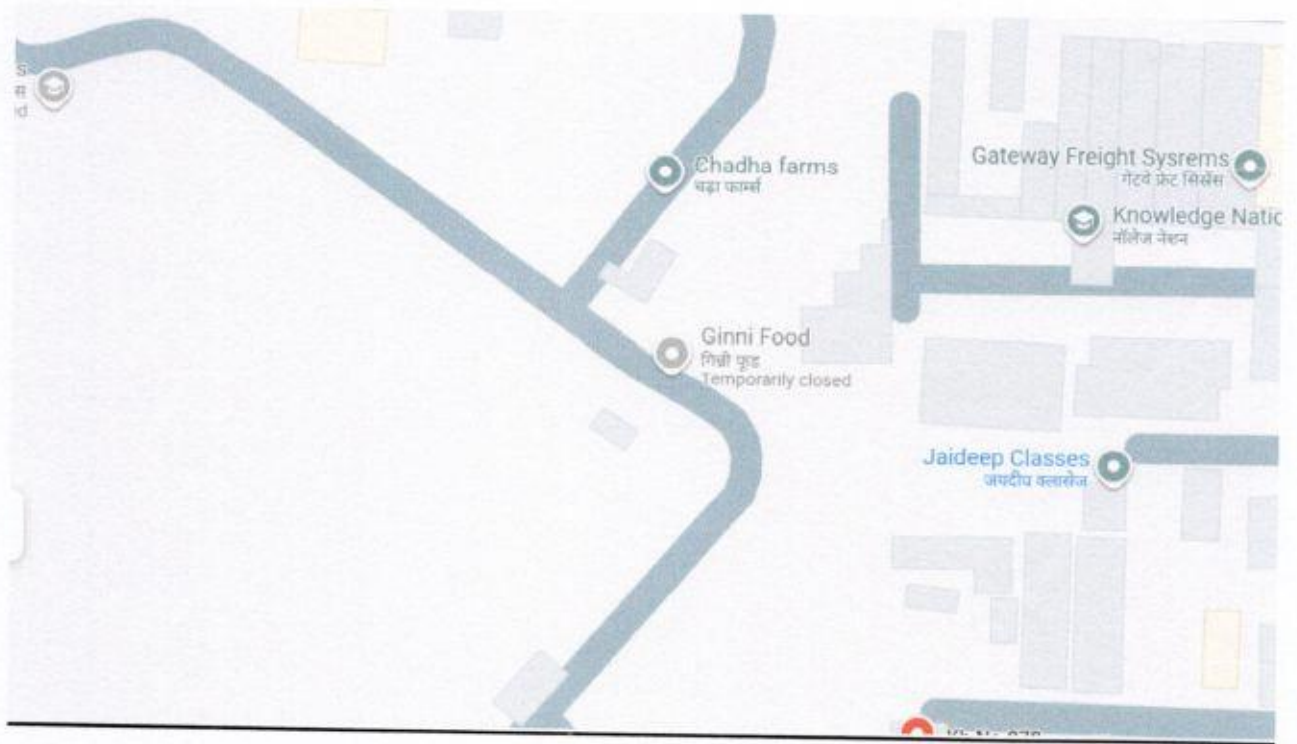
.....  
Signature of shareholder

.....  
Signature of proxy holder

**Note:**

1. This form of Proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not later than 48 hours before the commencement of the meeting.
2. It is optional to indicate your preference. If you leave the for or against column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

## Road Map of the Venue



For Amazin Automation Solutions India Pvt. Ltd.

Director

## **DIRECTOR'S REPORT F. Y. 2024-25**

To,  
The Members of  
**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Your directors have pleasure in presenting their 12<sup>th</sup> Annual Report with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2025.

### **1. NATURE OF BUSINESS**

The Company's business is to provide solutions around Manufacturing, Logistics and Supply Chain Functions, Production related processes, RFID based Plant Logistics Management System, and GPS based Vehicle Tracking Systems and Asset, Inventory and Warehouse Management Systems. There was no change in nature of business of the Company, during the year under review.

### **2. FINANCIAL SUMMARY OR PERFORMANCE OF THE COMPANY**

**Based of Standalone Financials of the Company**

Particulars	Current Year 31.03.2025 (Figures in Thousands)	Previous Year 31.03.2024 (Figures in Thousands)
Revenue from Operations	607185.01	464990.97
Other Income	1917.66	710.49
Total Income	609102.67	465701.45
Profit/(Loss) before Depreciation	135433.29	102339.47
Less: Depreciation	7695.05	7662.86
Profit/(Loss) after Depreciation before Tax	127738.24	94676.61
Less: Current Tax	35200.00	26500.00
Less: Deferred Tax	-426.50	-426.24
Profit after Tax	92964.73	68602.85

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



**Based of Consolidated Financials of the Company**

Particulars	Current Year 31.03.2025 (Figures in Thousands)	Previous Year 31.03.2024 (Figures in Thousands)
Revenue from Operations	607185.01	465490.56
Other Income	2166.35	730.58
Total Income	609351.35	466221.15
Profit/(Loss) before Depreciation	135097.83	1,02,592.78
Less: Depreciation	7751.20	7783.29
Profit/(Loss) after Depreciation before Tax	127346.64	94809.49
Less: Current Tax	35200.00	26500.00
Less: Deferred Tax	-517.38	-338.58
Profit after Tax	92664.01	68648.07

**3. STATEMENT OF COMPANY'S AFFAIRS (Based on Standalone Financials)**

During the year under review, the total revenue from operation of the Company was Rs. 6,07,185.01 (in Thousands) against Rs. 4,64,990.97 (in Thousands) in the previous year. The Company has earned a profit after tax of Rs. 92,964.73 (in Thousands) compared to a profit of Rs. 68,602.85 (in Thousands) in the previous year. Your directors are continuously looking for avenues for future growth of the Company.

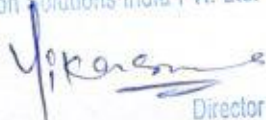
**4. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013**

During the Financial Year under review, Company has transferred required amount to General Reserve Account.

**5. DIVIDEND**

Your directors do not recommend any dividend for the year ended 31st March, 2025.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

## **6. CAPITAL STRUCTURE**

The Authorized Share Capital of the Company as on 31st March 2025 was Rs. 2,00,00,000/- (Two Crores) divided into 20,00,000 Equity Shares of INR 10/- each.

The Issued and Paid-up Share Capital of the Company as on 31st March 2025 was Rs. 1,01,00,000/- (One Crore One Lakh) divided into 10,10,000 Equity Shares of INR 10/- each.

## **7. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR**

During the period no material change took place in the Company.

## **8. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE**

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

## **9. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES**

As on March 31, 2025, the Company has a subsidiary Company named with LORRYDECK LOGISTICS INDIA PRIVATE LIMITED.

## **10. DEPOSITS FROM THE PUBLIC**

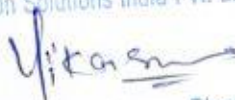
The Company has not accepted any deposits from the public and as such, no amount on account of principal or interest on deposits from the public was outstanding as on the date of the balance sheet.

## **11. DETAILS OF THE BOARD OF DIRECTORS, PROMOTERS AND KEY MANEGERIAL PERSONS.**

As on 31<sup>st</sup> March 2025, the Company had following Directors on its Board during the year:

S. No.	Name of Directors	DIN	Designation
1	VIKAS SHARMA	07916750	Director
2	VIKAS SHARMA	06716618	Director
3	SIDHARTH SHARMA	06708843	Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



12 Board meetings were held during the Financial Year 2024-25:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	22-Apr-24	3	2
2	26-Jun-24	3	2
3	07-Sep-24	3	2
4	30-Sep-24	3	3
5	21-Oct-24	3	3
6	25-Nov-24	3	3
7	30-Dec-24	3	3
8	09-Jan-25	3	2
9	15-Jan-25	3	2
10	17-Jan-25	3	2
11	20-Jan-25	3	2
12	25-Mar-25	3	2

## **12. DISQUALIFICATION OF DIRECTORS**

**{Pursuant to Section 164 of the Companies Act, 2013}**

None of the Directors have incurred any disqualification on account of non-compliance with any of the provisions of the Act.

## **13. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis; and
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



#### **14. DECLARATION BY INDEPENDENT DIRECTORS**

During the Financial Year under review, the Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

#### **15. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:**

Since the Company is a Private Limited Company there is no requirement to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

#### **16. STATUTORY AUDITOR AND AUDITORS' REPORT**

M/s Kapil Sharma, Chartered Accountants, has been Re-appointed as Statutory Auditors of the Company to hold office from the conclusion of Annual General Meeting held in the year 2024 until the conclusion of the Annual General Meeting to be held on 2025 as per the provisions of Companies Act, 2013.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

Further the Board of directors of the Company has recommended to Re-appoint M/s Kapil Sharma, Chartered Accountants as the Statutory auditor of the Company from the conclusion of upcoming Annual General Meeting until the conclusion of the Annual General Meeting to be held in the year 2030 subject to the approval of members of the Company in the upcoming Annual General Meeting of the Company dated 30<sup>th</sup> September, 2025.

The Statutory Auditor's Report for FY 2024-25 does not contain any qualifications, reservations, adverse remarks or disclaimers or any fraud as specified under Section 143(12) of the Act, for the year under review.

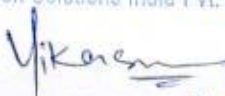
#### **17. DISCLOSURE OF FRAUDS IN THE BOARD'S REPORT UNDER SECTION 143 OF THE COMPANIES ACT, 2013:**

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

#### **18. COST AUDITORS**

As per Section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the Company is not required to prepare and maintain cost records and have the cost records audited by a Cost Accountant.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

## **19. LOANS, GUARANTEES AND INVESTMENTS**

The Company has given an Inter corporate loan and for the same the provisions of Section 186 of the Companies act 2013, has complied.

## **20. BOARD'S COMMENTS ON THE AUDITORS' REPORT**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and not call for any further comment.

## **21. RELATED PARTY TRANSACTIONS**

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

## **22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## **23. CORPORATE SOCIAL RESPONSIBILITY:**

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in Annexure – A of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

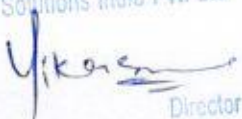
## **24. PARTICULARS OF EMPLOYEE:**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## **25. FOREIGN EXCHANGE EARNINGS AND OUTGO**

	Particulars	For the year ended 31 March 2025 (in thousands)	For the year ended 31 March 2024 (in thousands)
Expenditure in Foreign Currency (on Due basis)	Purchase	20055.46	6647.58

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



<b>Earning in Foreign Currency (on Due basis)</b>	Sales of Goods	1086.84	2295.40

## **26. RISK MANAGEMENT**

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

## **27. INTERNAL FINANCIAL CONTROLS**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

## **28. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company is committed to providing a safe conductive work environment to its employees. The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of Sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee has also been constituted for this purpose.

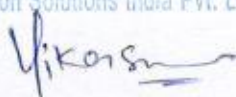
The details of the complaint(s) received and disposed-off during the year and complaint(s) pending as on 31<sup>st</sup> March are given here below:-

<b>Complaints filed pursuant to Sexual Harassment of Women at work place (Prevention, Prohibition and Redressal) Act, 2013</b>	<b>Number of complaints received during the year</b>	<b>Number of complaints disposed of during the year</b>	<b>Number of complaints pending for over 90 days</b>
	0	0	0

## **29. MATERNITY BENEFIT**

The Company is committed to ensure full compliance with the provisions of the Maternity Benefit Act, 1961. It recognizes the importance of supporting the health, well-being and rights of women employees during and after pregnancy. The company ensures that all eligible female employees are granted the

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.



Director



benefits stipulated under the Act, including maternity leave, protection from dismissal during maternity and other entitlements as prescribed by law.

**30. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS**

During the year no significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

**31. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was introduced. Under the said Act, every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy. During the year Company has not received any complaint of harassment

**32. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:**

The Company does not have any pending application or proceeding under the Insolvency and Bankruptcy Code, 2016.

**33. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:**

During the Financial Year 2024-25, the Company has not made any settlement with its bankers from which it has accepted any term loan.

**34. COMPLAICE WITH SECRETARIAL STANDARDS**

The Company has devised proper systems to ensure compliance with the provisions of all applicable secretarial standards issued by the institute of Company Secretaries of India and such systems are adequate and operating effectively.

**35. SAFETY, HEALTH AND ENVIRONMENTAL PERFORMANCE**

Your Company's commitment towards safety, health and environment is being continuously enhanced and persons working at all locations, if any are given adequate training on safety and health. The requirements relating to various environmental legislations and environment protection have been duly complied with by your Company.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

### **36. SUSTAINABILITY**

Your Company continues with its journey on sustainable development with conscious efforts to minimize the environmental impact caused by its operations, if have and simultaneously taking responsibility to enable communities to Rise without losing focus on economic performance.

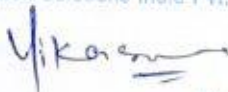
### **37. ACKNOWLEDGEMENT**

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

**Certified True Copy**

**For AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

For Amazin Automation Solutions India Pvt. Ltd.



Director

**VIKAS SHARMA**

**Director**

**(DIN: 06716618)**

For Amazin Automation Solutions India Pvt. Ltd.



**VIKAS SHARMA**

**Director**

**(DIN: 07916750)**

Director

**Date: 05/09/2025**

**Place: Delhi**



**Kapil Sharma**  
(Chartered Accountants)



107, Kirti Deep Building  
Commercial Complex, Nangal Raya,  
New Delhi-110046  
E-mail: kapilsharmaca@yahoo.com  
Mobile No.: +91-981065535

## **Independent Auditor's Report**

To  
The Members of  
**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

### **Report on the Audit of the Standalone Financial Statements**

#### **1. Opinion**

We have audited the standalone financial statements of AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, the statement of Profit and Loss and statement of cash flows for the year then ended 31st March 2025, 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 Act 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/loss and its cash flows for the year ended on that date.

#### **2. 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 Standalone 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.

#### **3. Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance





in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There is no key audit matters to be communicated in our report.

#### **4. Information Other than the Financial Statements and Auditor's Report Thereon**

A. The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the 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.

B. 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 the course of 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.

#### **5. Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

A. 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 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. 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.

B. In preparing the standalone 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. That Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

A. Our objectives are to obtain reasonable assurance about whether the standalone 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.

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

- i) Identify and assess the risks of material misstatement of the standalone 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.
- ii) 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) 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 your 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.
- v) 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.





C. Materiality is the magnitude of 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 standalone 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.

D. 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.

E. 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.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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.
  - b) In our opinion, proper books of accounts 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 the Cash Flow Statement 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) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our





separate Report in 'Annexure B'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Standalone Financial Statements.

- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, 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;
  - (b) The management has represented that to the best of its knowledge and belief, 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
  - (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 under (a) and (b) above, contain any material mis-statement.



v. No dividend has been declared or paid during the year by the company.

3. Based on our examination which included test checks, we observed that the Company has used an accounting software for maintaining its books of account for the financial year ended 31<sup>st</sup> March, 2025, which has 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 software.

For Kapil Sharma  
Chartered Accountants



CA Kapil Sharma  
Proprietor  
(Membership No. 504048)  
UDIN: 25504048BMOMSG8734



Place of Signature: New Delhi  
Date: September 5, 2025



**Annexure 'A'**

**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

**M/S AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company has maintained proper records showing full particulars of intangible assets;
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) 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 revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there-under.



- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable Intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from the bank on the basis of security of current assets. In our opinion, the quarterly return or statements filed by the Company with such banks are in agreement with the books of account of the company.
- (iii) The company has granted unsecured loans to other companies (having common control) during the year, in respect of which:
- (a) The aggregate amount during the year and the balance outstanding at the balance sheet date with respect to such unsecured loans to other companies (having common control) are as per the table given below:

(Amount in INR Thousands)

Particulars	Loans	Advances in nature of loans
A. Aggregate amount granted /provided during the year:		
- other companies (having common control)	5596.34	NIL
B. Balance outstanding as at balance sheet date in respect of above cases:		
- other companies (having common control)	5596.34	NIL





Further, the Company has not provided any guarantee or security to any other entity during the year.

- (b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.
- (c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.
- (d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii) (f) is not applicable.

The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties.

- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with, as applicable.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, Cost audit is not applicable to the company. Hence, reporting under clause (vi) of the order is not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis



of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.

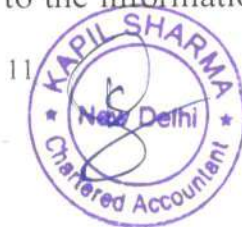
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given 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.
- (ix) (a) 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 defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. 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 willful defaulter by any bank or financial institution or other 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 willful defaulter by any bank or financial institution or other lender
- (c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds





raised on short term basis have been used for long term purposes by the company.

- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries
  - (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix) (f) is not applicable.
- (x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (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 made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us,



all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

- (xiv) According to the information and explanation given to us, the Company is not required to have an internal audit system under Section 138 of the Act and consequently, does not have an internal audit system.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.  
(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.,  
(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.  
(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.





(xviii) There has been no resignation of the statutory auditors during the year.

Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected date so realization of financial assets and payment of financial liabilities, 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 causes us to believe that any material uncertainty exists as on the date of the audit report that 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) Based on our examination, the provisions of section 135 are applicable on the company which is 2% of average three years profit before tax has been complied with also proper information has been provided to report the required transactions/figures.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Kapil Sharma  
Chartered Accountants

*Kapil Sharma*



CA Kapil Sharma  
Proprietor  
(Membership No. 504048)  
UDIN: 25504048BMOMSG8734

Place of Signature: New Delhi

Date: September 5, 2025

*Report on Internal Financial Controls with reference to standalone financial statements*

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of AMAZIN AUTOMATION SOLUTIONS INDIAPRIVATE LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered





Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls Over Financial Reporting**

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition,



use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Kapil Sharma  
Chartered Accountants



CA Kapil Sharma  
Proprietor  
(Membership No. 504048)  
UDIN: 25504048BMOMSG8734

Place of Signature: New Delhi

Date: September 5, 2025



# AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

CIN - U24100DL2013PTC261524

## BALANCE SHEET AS AT MARCH 31, 2025

(All amounts are in Indian Rupees Thousands (₹) unless otherwise stated)

S.No.	Particulars	Note	As at 31 March, 2025	As at 31 March, 2024
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholder's Funds</b>			
(a)	Share Capital	2	10100.00	10100.00
(b)	Reserves and Surplus	3	232284.97	139320.24
<b>2</b>	<b>Non-Current Liabilities</b>			
(a)	Long-Term borrowings	4	2555.88	5611.55
(b)	Non-Current Liabilities		0.00	895.67
(c)	Long-Term Provisions	5	12444.77	7052.68
<b>3</b>	<b>Current Liabilities</b>			
(a)	Trade payables	6		
	Total outstanding dues of micro enterprises and small enterprises		20873.94	11573.53
	Total outstanding dues of creditors other than micro enterprises and small enterprises		13439.59	9920.67
(b)	Other current liabilities	7	24175.22	51361.84
(c)	Short-term provisions	8	7781.86	13079.71
	<b>Total</b>		<b>323656.24</b>	<b>248915.89</b>
<b>II.</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Fixed assets			
(i)	Property, Plant & Equipments	9	39233.33	38003.88
(ii)	Intangible assets	9	17.55	35.64
(b)	Non-Current Investments	10	26040.00	26040.00
(c)	Long term loans and advances	11	7410.61	8189.14
(d)	Deferred tax Assets (net)	12	4520.73	4094.23
(e)	Non-current Assets	13	8716.39	2962.67
<b>2</b>	<b>Current assets</b>			
(a)	Inventories		27836.64	21663.11
(b)	Trade receivables	14	118045.89	87860.94
(c)	Cash and bank balances	15	56264.33	36512.37
(d)	Short-term loans and advances	16	35249.21	23133.64
(e)	Other current assets	17	321.56	420.27
	<b>Total</b>		<b>323656.24</b>	<b>248915.89</b>
	Significant Accounting Policies	1		

Accompanying notes form an integral part of these Financial Statements  
As per our report attached

For Kapil Sharma  
Chartered Accountants

*Kapil Sharma*  
Kapil Sharma  
Prop.  
Membership No. 504048



For and on behalf of the Board of Directors

Vikas Sharma  
DIN : 07916750  
(Director)

Vikas Sharma  
DIN : 06716618  
(Director)

Place New Delhi  
Date : 05-09-2025

For Amazin Automation Solutions India Pvt. Ltd.

*[Signature]*  
Director

For Amazin Automation Solutions India Pvt. Ltd.

*[Signature]*  
Director

# AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

CIN - U24100DL2013PTC261524

## PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2025

(All amounts are in Indian Rupees Thousands (₹) unless otherwise stated)

Particulars	Note	For the year ended March 31,2025	For the year ended March 31,2024
<b>INCOME</b>			
Revenue from operations	18	607185.01	464990.97
Other Income	19	1917.66	710.49
<b>Total Income (A)</b>		<b>609102.67</b>	<b>465701.45</b>
<b>EXPENSES</b>			
Purchases of Stock-in-Trade	20	217177.79	149299.52
Changes in inventories of Stock-in-Trade	21	-6173.53	-14288.43
Employee benefit expense	22	188190.00	175807.99
Finance Charges	23	2618.69	2493.45
Depreciation and amortization expense	9	7695.05	7662.86
Other expenses	24	71856.44	50049.46
<b>Total Expenses (B)</b>		<b>481364.43</b>	<b>371024.84</b>
<b>Profit/Loss before exceptional and extraordinary items and tax</b>	(A - B)	<b>127738.24</b>	<b>94676.61</b>
Exceptional Items		0.00	0.00
<b>Profit before extraordinary items and tax</b>		<b>127738.24</b>	<b>94676.61</b>
Extraordinary Items		0.00	0.00
<b>Profit before tax</b>		<b>127738.24</b>	<b>94676.61</b>
Tax expense:			
(1) Current tax		35200.00	26500.00
(2) Deferred tax		-426.50	-426.24
<b>Profit(Loss) for the period from continuing operations</b>		<b>92964.73</b>	<b>68602.85</b>
<b>Profit/(Loss) for the period</b>		<b>92964.73</b>	<b>68602.85</b>
Earning per equity share:			
(1) Basic	28	0.09	0.07
(2) Diluted	28	0.09	0.07
Significant Accounting Policies	1		

Accompanying notes form an integral part of these Financial Statements  
As per our report attached

For Kapil Sharma  
Chartered Accountants

Kapil Sharma  
Prop  
Membership No. 504048

Place : New Delhi  
Date : 05-09-2025



For and on behalf of the Board of Directors

Vikas Sharma  
DIN : 07916750  
(Director)

Vikas Sharma  
DIN : 06716618  
(Director)

For Amazin Automation Solutions India Pvt. Ltd.

*[Signature]*  
Director

For Amazin Automation Solutions India Pvt. Ltd.

*[Signature]*  
Director



**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

CIN - U24100DL2013PTC261524

**CASH FLOW STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

(All amounts are in Indian Rupees Thousands (₹) unless otherwise stated)

PARTICULARS	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Cash flow from operating activities</b>		
Profit before tax from continuing operations	127738.24	94676.61
<b>Profit before tax</b>		
<b>Adjustments:</b>		
Depreciation/ amortization on continuing operation	7695.05	7662.86
Interest (income)	-1204.47	-646.57
Profit on sale of Tangible Asset	-348.07	0.00
Interest on Borrowings	1248.77	1802.94
Long term Provision	5392.09	0.00
<b>Operating profit before working capital changes</b>	<b>140521.60</b>	<b>103495.84</b>
<b>Movements in working capital :</b>		
Increase/ (decrease) in trade payables	11923.67	-36098.89
Increase / (decrease) in Short-term provisions	-40497.85	-20197.35
Increase/ (decrease) in other current liabilities	-27186.62	47045.15
Decrease / (increase) in trade receivables	-30184.95	-25016.07
Decrease / (increase) in inventories	-6173.53	-14288.43
Decrease / (increase) in loans and advances	-12115.57	-2189.84
Decrease / (increase) in other current assets	98.71	-165.00
Decrease / (increase) in other non-current assets	-4975.19	3126.47
Cash generated from / (used in) operations	31410.25	55711.89
Direct Taxes Paid	0.00	0.00
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>31410.25</b>	<b>55711.89</b>
<b>Cash flows from investing activities:</b>		
Purchase of Tangible assets	-9111.83	-9998.01
Proceeds from sale of Tangible Assets	553.50	0.00
Interest received	1204.47	646.57
<b>Net cash flow from/ (used in) Investing activities (B)</b>	<b>-7353.86</b>	<b>-9351.45</b>
<b>Cash flows from financing activities:</b>		
Procceds from short-term borrowings	0.00	-13285.95
Proceeds from long-term borrowings	-3055.67	1466.90
Interest paid	-1248.77	-1802.94
<b>Net cash flow from/ (used in) Financing activities (C)</b>	<b>-4304.44</b>	<b>-13621.98</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>19751.96</b>	<b>32738.46</b>
Cash and cash equivalents at the beginning of the year	36512.37	3773.90
<b>Cash and cash equivalents at the end of the year</b>	<b>56264.33</b>	<b>36512.37</b>
<b>Components of cash and cash equivalents</b>		
Cash and Cash Equivalent	3992.33	3942.09
Cheques/ drafts on hand		
With banks- on current accounts & deposit accounts	52272.00	32570.28
<b>Total cash and cash equivalents (Refer Note 15)</b>	<b>56264.33</b>	<b>36512.37</b>

**Notes:**

- The above cash flow statement has been prepared under the indirect method set out in Accounting Standard-3 and other relevant provisions of the Companies Act, 2013.
  - Figures in brackets indicate cash outflow.
  - Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.
- This is the cash flow statement referred to in our report of even date

For Kapil Sharma  
Chartered Accountant  
  
Kapil Sharma  
Prop.  
Membership No. 504048  
Place : New Delhi  
Date : 05-09-2025



For and on behalf of the Board of Directors

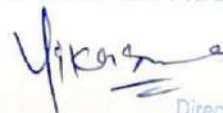
Vikas Sharma  
DIN : 07916750  
(Director)

Vikas Sharma  
DIN : 06716618  
(Director)

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Notes forming part of the financial statements

**Corporate Information**

The Company is a private limited company and was incorporated on 3rd December, 2013. The Company is a leading provider of solutions around Manufacturing, Logistics, Supply Chain Functions and Production related processes.

**1. Significant Accounting Policies**

The Financial statements have been prepared using the significant accounting policies and measurement bases summarized below:

**1.1 Basis of accounting and preparation of financial statements**

The financial statements of the Company have been prepared on Going Concern basis in accordance with the accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. These financial statements have been prepared and presented on the accrual basis of accounting and comply with the Accounting Standards referred in section 133 of Companies Act, 2013 read with rule 7 of Companies (accounts) Rules 2014, the relevant provisions of the Companies Act, 2013, pronouncements of the Institute of Chartered Accountants of India and other accounting principles generally accepted in India, to the extent applicable. The financial statements are presented in Indian Rupees (₹) which is also the functional currency of the Company.

**1.2 Inventory**

Inventories are valued at cost determined on FIFO basis and includes all applicable costs incurred in bringing goods to their present location and condition.

**1.3 Revenue Recognition and Other Income**

**Sale of Goods:**

Revenue from sale of goods are recognized on the basis of dispatch of goods and passing of title to the property in favour of customers and are stated net of returns, trade discounts and sales tax/GST.

**Sale of Services:**

Revenue from sale of services is recognised as per the terms of the contract with customer based on stage of completion when the outcome of the transaction involving rendering of services can be estimated reliably.

**Other Income:**

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established. Any other income is accounted on receipt basis.

**1.4 Tangible Assets, Depreciation**

Fixed assets are capitalized at cost of acquisition including incidental expenses of bringing the assets to their working condition/intended use. Costs include direct expenses and allocable expenditure.

Depreciation on tangible Assets is provided on written down method as per rates corresponding to useful life specified in Schedule II to the Companies Act, 2013 read with notification dated 29 August 2014 of the Ministry of Corporate Affairs except the useful life of tangible assets i.e. plant & machinery as decided by the Management of the Company. Depreciation for the Asset purchased/sold during the period is proportionately charged. The management has a policy of depreciating assets up to 5% of their salvage value.

**1.5 Foreign Currency Transactions**

Foreign exchange transactions are recorded at the exchange rates prevailing at the date of transaction. Realised gains and losses on foreign exchange transactions during the year are recognised in the Statement of Profit and Loss. Foreign currency assets and liabilities denominated in foreign currencies, acquired from a country outside India, at the year end and not covered by the forward exchange contracts are translated at the year end rates and resultant gains / losses on foreign exchange translations are recognised in the Statement of Profit and Loss.

**1.6 Taxation**

Tax expense (tax saving) is the aggregate of current year tax and deferred tax charged (or credited) to the statement of Profit and Loss for the year.

**Current Year Tax**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

**Deferred tax**

The Company provides for deferred tax using the liability method, based on the tax effect of timing differences resulting from the recognition of items in the financial statements and in estimating its current income tax provision.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.

**1.7 Provisions and Contingent Liabilities**

A provision is recognised when it is more likely than not that an obligation will result in an outflow of resources. Provisions are not discounted to their present value and are determined based on the management's estimation of the outflow required to settle the obligation as at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect current management estimates.

A disclosure for a contingent liability is made where it is more likely than not that a present obligation or possible obligation would not result in or involve an outflow of resources.

The present value of the gratuity obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

**1.8 Earnings Per Share (EPS)**

**Basic EPS**

The earnings considered in ascertaining the Company's basic EPS comprise the net profit/ (loss) after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

**Diluted EPS**

The net profit/ (loss) after tax and the weighted average number of shares outstanding during the year are adjusted for all the effects of dilutive potential equity shares for calculating the diluted EPS.

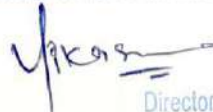
**1.9 Current / non-current classification**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set-out in the Act. Deferred tax assets and liabilities are classified as non-current assets and non-current liabilities, as the case may be.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



# AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

## Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

### 2. Share capital

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amounts	Number of shares	Amounts
Authorised share capital				
Equity shares of ₹ 10 each	2000.00	20000.00	2000.00	20000.00
Issued, subscribed and fully paid up share capital				
Equity shares of ₹ 10 each	1010.00	10100.00	1010.00	10100.00
Total	1010.00	10100.00	1010.00	10100.00

#### a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amounts	Number of shares	Amounts
At the beginning of the year	1010.00	10100.00	1010.00	10100.00
Right Issue	-	-	-	-
Bonus Issue	-	-	-	-
Total	1010.00	10100.00	1010.00	10100.00

#### (b) Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share.

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

#### (c) Details of shareholders holding more than 5% shares in the Company

Name of shareholder	As at 31 March 2025		As at 31 March 2024	
	Number of shares held	% of holding	Number of shares held	% of holding
Equity Shares with Voting Rights				
Vikas Sharma	305.00	30.19%	305.00	30.19%
Sidharth Sharma	300.90	29.79%	300.90	29.79%
Vikas Sharma	400.00	39.60%	400.00	39.60%

#### (d) Details of shares held by promoters

Name of shareholder	As at 31 March 2025		As at 31 March 2024	
	Number of shares held	% of Promoter holding	Number of shares held	% of Promoter holding
Vikas Sharma	305.00	30.19%	305.00	30.19%
Sidharth Sharma	300.90	29.79%	300.90	29.79%
Vikas Sharma	400.00	39.60%	400.00	39.60%

During the year the company has not issued any bonus shares.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED****Notes forming part of the financial statements***(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)***3 Reserves and surplus**

Particulars	As at 31 March 2025	As at 31 March 2024
Surplus as per statement of profit and loss		
Balance at the beginning of the year	139320.24	70717.39
Add : Profit /(Loss) for the year	92964.73	68602.85
<b>Total</b>	<b>232284.97</b>	<b>139320.24</b>

**4 Long Term Borrowings**

Particulars	As at 31 March 2025	As at 31 March 2024
Car Loan from Bank		
- HDFC Bank	2555.88	3786.02
- Axis Bank	0.00	1825.53
<b>Total</b>	<b>2555.88</b>	<b>5611.55</b>

\* Vehicles loans are carrying interest rate @ 8.80% . Loan is secured by the hypothecation of respective vehicles.

**5 Long-Term Provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Provision for Employees benefit		
(i) Leave encashment	12444.77	7052.68
<b>Total</b>	<b>12444.77</b>	<b>7052.68</b>

**6 Trade Payables**

Particulars	As at 31 March 2025	As at 31 March 2024
MSME	20873.94	11573.53
Other than MSME	13439.59	9920.67
<b>Total</b>	<b>34313.53</b>	<b>21494.20</b>

**7 Other Current Liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory Dues Payable	9860.01	27525.11
Payable to Related Party	849.50	869.50
Salary Payable	13465.71	22967.23
<b>Total</b>	<b>24175.22</b>	<b>51361.84</b>

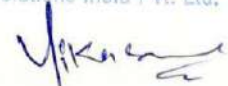
**8 Short Term Provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Gratuity	1106.96	926.27
Provision for Current Tax	6674.91	12153.45
<b>Total</b>	<b>7781.86</b>	<b>13079.71</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

**Notes forming part of the financial statements**

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

**Note 9 Property, Plant & Equipment & Intangible Assets**

PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	Gross Value	ADDITION	SALE/ADJUST.	BALANCE	BALANCE	PROVIDED	W/BACK/ADJUST.	BALANCE	BALANCE	BALANCE
	AS ON 01.04.2024	DURING THE YEAR	DURING THE YEAR	AS ON 31.03.2025	AS ON 01.04.2024	DURING THE YEAR	DURING THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
Property, Plant & Equipments										
Furniture	7633.56	35.50	0.00	7669.06	5260.61	608.22	0.00	5868.83	1800.23	2372.95
Plant & Machinery	33913.02	2413.99	0.00	36326.92	28536.79	1859.45	0.00	30396.24	5930.68	5376.23
Computer	4981.46	1552.58	0.00	6534.04	3818.30	1078.45	0.00	4896.75	1637.29	1163.16
Building	14079.95	2335.56	0.00	16415.51	3329.99	381.50	0.00	3711.50	12704.01	10749.96
Vehicles	24256.64	2304.13	1709.71	24851.06	14227.75	3251.84	1504.28	15975.31	8875.75	10028.89
Office Equipment	2346.27	470.17	0.00	2816.43	1480.06	497.49	0.00	1977.55	838.88	866.20
Land	7446.50	0.00	0.00	7446.50	0.00	0.00	0.00	0.00	7446.50	7446.50
<b>TOTAL</b>	<b>94657.38</b>	<b>9111.83</b>	<b>1709.71</b>	<b>102059.50</b>	<b>56653.50</b>	<b>7676.96</b>	<b>1504.28</b>	<b>62826.17</b>	<b>39233.33</b>	<b>38003.88</b>
Intangible Assets										
Softwares	248.28	0.00	0.00	248.28	212.64	18.09	0.00	230.74	17.55	35.64
<b>TOTAL</b>	<b>248.28</b>	<b>0.00</b>	<b>0.00</b>	<b>248.28</b>	<b>212.64</b>	<b>18.09</b>	<b>0.00</b>	<b>230.74</b>	<b>17.55</b>	<b>35.64</b>
<b>GRAND TOTAL</b>	<b>94905.66</b>	<b>9111.83</b>	<b>1709.71</b>	<b>102307.78</b>	<b>56866.14</b>	<b>7695.05</b>	<b>1504.28</b>	<b>63056.91</b>	<b>39250.88</b>	<b>38039.52</b>
<b>PREVIOUS YEAR FIGURES</b>	<b>84907.65</b>	<b>9998.01</b>	<b>0.00</b>	<b>94905.66</b>	<b>49203.28</b>	<b>7662.86</b>	<b>0.00</b>	<b>56866.14</b>	<b>38039.52</b>	<b>35704.37</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

<b>10 Non-Current Investment</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
<b>A) Investment in Equity Instruments (Unquoted)</b>		
(a) Investment in Equity Instruments of Subsidiary Companies:		
(i) Lorrydeck Logistics India Private Limited (2604000 fully paid up equity shares of Rs 10 per share)	26040.00	26040.00
<b>Total</b>	<b>26040.00</b>	<b>26040.00</b>

<b>11 Long term loans and advances</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
Security Deposit	7410.61	8189.14
<b>Total</b>	<b>7410.61</b>	<b>8189.14</b>

<b>12 Deferred Tax Asset/Liabilities</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
Timing Differences on account of Disallowances under Income tax Act	1494.46	1053.74
<u>Gross Deferred Tax Asset</u>	1494.46	1053.74
WDV as per Companies Act	9878.66	9573.79
WDV as per Income Tax Act	12904.93	12614.28
<u>Gross deferred Tax Liability</u>	-3026.27	-3040.49
<b>Defferet tax Asset (Net)</b>	<b>4520.73</b>	<b>4094.23</b>

<b>13 Non-Current Assets</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
Trade Receivable more than 1 Years	8716.39	2962.67
<b>Total</b>	<b>8716.39</b>	<b>2962.67</b>

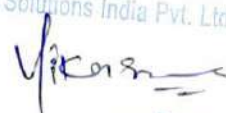
<b>14 Trade receivables</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
<b>Unsecured, Considered Good</b>		
-Less Than Six Months	112599.06	80491.14
-More Than Six Months	5446.83	7369.80
<b>Total</b>	<b>118045.89</b>	<b>87860.94</b>

<b>15 Cash and bank balances</b>		
Particulars	As at 31 March 2025	As at 31 March 2024
Cash In hand	3992.33	3942.09
<u>Bank with Banks</u>		
- On Current Accounts & Fixed Deposits Accounts	52272.00	32570.28
<b>Total</b>	<b>56264.33</b>	<b>36512.37</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
 Director

For Amazin Automation Solutions India Pvt. Ltd.

  
 Director



**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED****Notes forming part of the financial statements**

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

**16 Short Term Loans and Advances**

Particulars	As at 31 March 2025	As at 31 March 2024
Balance with Government Authorities	1423.35	2729.03
Short Term Advance to Related Parties	5596.34	14208.95
Advances-Vendors	26998.11	6076.66
Salary Advance & Others	1231.41	119.00
<b>Total</b>	<b>35249.21</b>	<b>23133.64</b>

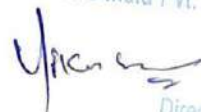
**17 Other Current Assets**

Particulars	As at 31 March 2025	As at 31 March 2024
Income Earned but not received		
- Interest earned on FD	27.59	21.72
Prepaid Expenses	293.97	398.55
<b>Total</b>	<b>321.56</b>	<b>420.27</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED****Notes forming part of the financial statements***(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)***18 Revenue from operations**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Sale of Services	319346.55	298282.49
Sale of Goods	287838.46	166708.48
<b>Total</b>	<b>607185.01</b>	<b>464990.97</b>

**19 Other income**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Interest on FD	1204.47	646.57
Profit on Sale of Car	348.07	0.00
Others Income	365.12	63.92
<b>Total</b>	<b>1917.66</b>	<b>710.49</b>

**20 Purchases of Stock-in-Trade**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Purchase of Ink , Printers & Other Consumables	217177.79	149299.52
<b>Total</b>	<b>217177.79</b>	<b>149299.52</b>

**21 Changes in inventories of Stock-in-Trade**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Opening Stock	21663.11	7374.68
Closing Stock	27836.64	21663.11
<b>Total</b>	<b>-6173.53</b>	<b>-14288.43</b>

**22 Employee benefits expense**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Salary & Wages**	123214.33	88812.03
Director Remuneration	49680.00	79297.65
Staff welfare expenses	9722.89	5817.92
Gratuity	5572.78	1880.39
<b>Total</b>	<b>188190.00</b>	<b>175807.99</b>

\*\*Salary & Wages includes contribution to provident and other funds.

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED****Notes forming part of the financial statements**

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

**23 Finance Charges**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Bank Charges	679.78	496.77
Interest on Car Loan	364.16	502.90
Interest on GST/ TDS	629.20	187.85
Foreign Exchange Loss	690.14	193.75
Other Interest Cost & Penalties	255.41	1112.19
<b>Total</b>	<b>2618.69</b>	<b>2493.45</b>

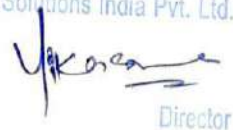
**24 Other expenses**

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Payment to Auditors		
- Statutory Fees	490.00	390.00
- Income Tax Matters	245.00	245.00
Communication	392.98	422.06
Computer & IT Related Expenses	4004.13	6258.75
Courier Expenses	3213.51	2642.37
Insurance	508.96	390.33
Legal & Professional Charges	9081.73	6034.26
Miscellaneous Expenses	1317.14	1221.15
Office Expenses	1193.32	0.00
Power& Fuel	3507.54	2047.19
Printing and stationery	1305.50	603.21
Rent	6064.76	4602.18
Repair & Maintenance	6343.77	4729.78
Sales promotion	13736.19	8570.60
Travelling & Conveyance	14058.42	7768.43
Vehicle Running & Maintenance Expenses	2596.76	1500.44
Bad Debts	1040.72	1655.41
Prior Period Items ( Refer Note No.32)	1928.04	968.29
CSR Expenditure	828.00	0.00
<b>Total</b>	<b>71856.44</b>	<b>50049.46</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

**25. Related Party Disclosure**

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

List of related parties where control exist and related parties with whom transactions have taken place and relationships ;

Name of Related Parties	Relationship
Lorrydeck Logistics India Private Limited	Subsidiary Company
Isunjet India Private Limited	Common Control
Amazin Automation Solutions FZCO	Common Control
Quimico Chemicals India Private Limited	Common Control
Alphaverse AI India Private Limited	Common Control
Amazin Techno Chem Pvt. Ltd.	Common Control
Vikas Sharma-Director	Key Managerial Personnel ( KMP)
Sidharth Sharma-Director	Key Managerial Personnel ( KMP)
Vikas Sharma-Director	Key Managerial Personnel ( KMP)
Vijay Laxmi	Relatives of KMP
Kaushalya Sharma	Relatives of KMP
Shubhra Chaturvedi	Relatives of KMP
Shehee Sharma	Relatives of KMP
Anoop Kumar Sharma	Relatives of KMP

Note: Related parties have been identified by the Management.


**Transaction during the year with related party**

Nature of Transaction with related party	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Director Remuneration</b>		
Vikas Sharma-Director	16560.00	26432.55
Sidharth Sharma-Director	16560.00	26432.55
Vikas Sharma-Director	16560.00	26432.55
<b>Rent Paid to Director</b>		
Vikas Sharma-Director	1860.00	1960.00
Sidharth Sharma-Director	1200.00	1940.00
<b>Purchase of Goods from Company having common Control</b>		
Isunjet India Private Limited	2466.39	22242.29
<b>Export Sales</b>		
Amazin Automation Solutions FZCO	1086.84	1221.76
<b>Payment Made/ (Received) during the year</b>		
Quimico Chemicals India Private Limited	1175.37	-908.50
Alphaverse AI India Private Limited	37.25	0.00
Amazin Techno Chem Pvt. Ltd.	18.02	0.00
<b>Remuneration to Relatives of KMP</b>		
Kaushalya Sharma	5856.00	3031.29
Vijay Laxmi	3001.39	0.00
Shubhra Chaturvedi	5856.00	12860.00
Shehee Sharma	2116.81	560.14
<b>Legal &amp; Professional Charges to Relatives of KMP</b>		
Anoop Kumar Sharma	2450.00	2150.00

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

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Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

Balances as at 31st March 2025

**- Due to Related Parties:**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Lorrydeck Logistics India Private Limited	849.50	869.50

Balances as at 31st March 2025

**-Due from Related Party**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Isunjet India Private Limited	5540.60	2218.67
Quimico Chemicals India Private Limited	15384.31	14208.95
Alphaverse AI India Private Limited	37.29	0.00
Amazin Automation Solutions FZCO	3238.82	1717.74
Amazin Techno Chem Pvt. Ltd.	18.45	0.00

**26 Expenditure in Foreign Currency (on Due basis)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Purchase	20055.46	6647.58

**27 Earnings in Foreign Currency (on Due basis)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Sales of Goods	1086.84	2295.40

**28 EARNINGS PER SHARE**

Total number of equity shares outstanding at the beginning of the year	1010.00	1010.00
Add: Issue of equity shares during the year	0.00	0.00
Total number of equity shares outstanding at the end of the year	<b>1010.00</b>	<b>1010.00</b>

Weighted average number of equity shares outstanding during the year	1010.00	1010.00
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Net profit as per profit and loss account including extra ordinary items	92964.73	68602.85
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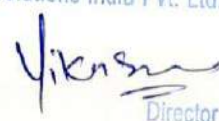
Earnings per share:

- Basic	0.09	0.07
- Diluted	0.09	0.07

For Amazin Automation Solutions India Pvt. Ltd.


  
Director

For Amazin Automation Solutions India Pvt. Ltd.


  
Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

**Notes forming part of the financial statements**

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

**29 CONTINGENT LIABILITIES**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Bank Guarantees Issued by Bank	2681.38	11110.47

**30 EMPLOYEE BENEFITS (As per Accounting Standard- 15)**

(a) Expenses recognized in the Statement of Profit & Loss in respect of Employee Benefits is as under:-

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Contributions to Provident and other funds	7749.99	4876.46
Gratuity	5572.78	1880.39

(b) Gratuity Plan -

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
	Rs	Rs
Discount Rate	7%	7.25%
Future Salary Increase	5%	5%
Expected average remaining working lives of employees	28.8	28.6

\* Gratuity are provided in books as per the Actuarial Valuation Report.

**31 CSR EXPENDITURES**

As per the Provisions of Section 135 of Companies Act, 2013, the Company has not spent any amount against CSR expenses and made a provision (as per Proviso of Section 135(5) of the Companies Act, 2013) of Rs. 8.28 Lacs i.e 2% of the average profit of last three years profits as under. The Net Profit for the purpose of CSR Expenditure is as follows:

- FY 2021-22 – 1,75,05,791/- (One Crores seventy five lacs five thousands seven hundreds ninety one only )
- FY 2022-23 – 1,18,86,248/- (One Crores eighteen lacs eighty six thousands two hundreds forty eight only )
- FY 2023-24 – 9,46,76,113/- (Nine Crores forty six lacs seventy six thousands one hundred thirteen only )

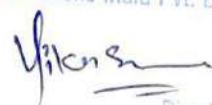
**32 PRIOR PERIOD EXPENDITURE**

Due to an accounting oversight, an advance payment for the completed RFID project was not expensed in FY 2023-24, its correct financial year. The expense was therefore recorded in FY 2024-25 when the error was

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.

  
Director



## AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

### Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

#### 33 OTHER REGULATORY DISCLOSURES AS PER SCHEDULE III:

- (a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- (b) The Company has not been declared a 'Wilful Defaulter' by any bank or financial institution [as defined under the Companies Act, 2013] or consortium thereof, in accordance with the guidelines on wilful defaulter issued by Reserve Bank of India
- (c) The Company does not have any transactions with companies struck off.
- (d) The Company does 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.
- (e) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- (f) The Company has not advanced or loaned or invested funds to any other persons or entities, 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.
- (g) The Company has not received any fund from any persons or entities, 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) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (h) Since the Company is not the NBFC company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions 2016), there is no CICs of the Company.
- (i) No loans or advances in the nature of loans are granted to promoters Directors KMPs and the related parties (as defined under Companies Act 2013) either severally or jointly with any other person: (a) that repayable on demand (b) without specifying any terms or period of repayment.
- (j) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (k) The Company has complied with the number of layers prescribed under Companies Act 2013.
- (l) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- (m) The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.
- (n) The Company does not have any Capital-Work-in Progress.

For Amazin Automation Solutions India Pvt. Ltd.



Director

For Amazin Automation Solutions India Pvt. Ltd.

Director

**AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED**

Notes forming part of the financial statements

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

34 Ageing for trade receivables from the due date of payment for each of the category as at 31st March, 2025

Outstanding for following periods from due date of payment								
S.No.	Particulars	Unbilled Revenue	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
1	Undisputed Trade receivables considered good	0.00	110200.76	7128.55	4242.80	2232.33	1509.60	125314.05
2	Undisputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables considered good	0.00	157.05	0.00	0.00	0.00	0.00	157.05
4	Disputed Trade Receivables considered doubtful	0.00	0.00	559.53	0.00	0.00	731.65	1291.18
	<b>Total</b>	<b>0.00</b>	<b>110357.81</b>	<b>7688.08</b>	<b>4242.80</b>	<b>2232.33</b>	<b>2241.26</b>	<b>126762.28</b>

35 Ageing for trade receivables from the due date of payment for each of the category as at 31st March, 2024

Outstanding for following periods from due date of payment								
S.No.	Particulars	Unbilled Revenue	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
1	Undisputed Trade receivables considered good	0.00	80491.13	7128.27	2210.87	312.83	0.00	90143.11
2	Undisputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Disputed Trade Receivables considered doubtful	0.00	0.00	241.53	0.00	438.97	0.00	680.50
	<b>Total</b>	<b>0.00</b>	<b>80491.13</b>	<b>7369.80</b>	<b>2210.87</b>	<b>751.80</b>	<b>0.00</b>	<b>90823.61</b>

36 Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2025

Outstanding for following periods from due date of payment								
S.No.	Particulars	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
1	Undisputed dues- MSME	0.00	20873.94	-	0.00	0.00	0.00	20873.94
2	Undisputed dues - Others	0.00	13151.43	288.16	0.00	0.00		13439.59
3	Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>34025.38</b>	<b>288.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34313.53</b>

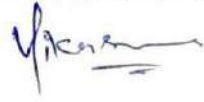
37 Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Outstanding for following periods from due date of payment								
S.No.	Particulars	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
1	Undisputed dues- MSME	0.00	11573.53	0.00	0.00	0.00	0.00	11573.53
2	Undisputed dues - Others	0.00	9469.70	450.97	698.13	197.54	0.00	10816.34
3	Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>21043.23</b>	<b>450.97</b>	<b>698.13</b>	<b>197.54</b>	<b>0.00</b>	<b>22389.87</b>

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

For Amazin Automation Solutions India Pvt. Ltd.





# AMAZIN AUTOMATION SOLUTIONS INDIA PRIVATE LIMITED

Notes to accounts

(All amounts are in Indian Rupees Thousands (₹), unless otherwise stated)

## 38 Accounting Ratios

Ratios	Numerator	Denominator	As at 31 March, 2025	As at 31 March, 2024	Variance
Current Ratio ( in times)	Current assets	Current liabilities	3.59	1.97	1.61
Debt Equity Ratio ( in times)	Total debt/ Liabilities	Equity	0.34	0.67	(0.33)
Debt Service Coverage Ratio ( in times)	Earnings available for debt service	Total debt service	54.01	18.68	35.33
Return on equity Ratio (%)	Net profit - preferred dividend	Average shareholder equity	47%	60%	-12%
Inventory Turnover Ratio ( in times)	Sales	Average Inventory	24.53	32.03	(7.49)
Trade Receivable turnover ratio ( in times)	Net Sales	Average accounts receivables	5.90	6.17	(0.27)
Trade payable ratio ( in times)	Net purchases	Average trade payables	7.66	3.73	3.93
Net capital turnover ratio	Net Sales	Working Capital	3.54	5.56	(2.02)
Net Profit Ratio (%)	Net Profit	Net Sales	15%	15%	0%
Return on Capital employed (%)	Earning before interest and taxes	Capital employed	53%	63%	-9%

39 Previous year figures have been regrouped , re-arranged and re-classified whenever necessary to conform to current year's classification

For Amazin Automation Solutions India Pvt. Ltd.

  
Director

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Director