ROBOKIDZ EDUVENTURES PRIVATE LIMITED

CIN NO: U74900PN2014PTC153530

Add:Plot No.20,S.No.90/2,Dhairkar Wasti,Mundhwa,Pune-411036,

NOTICE FOR ANNUAL GENERAL MEETING

NOTICE is hereby given that the Annual General Meeting of the Members of ROBOKIDZ EDUVENTURES PRIVATE LIMITED will be held at the Registered Office of the Company on Tuesday, 30th September, 2025 at 02:00 P.M. to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet as at 31st March, 2025 and Statement of Profit and Loss for the year ended on that date together with Directors' and Auditors' Report thereon.

2. To appoint Auditors,M/s G.N.Mantri and Associates, Chartered Accountants, Pune to hold the office from the conclusion of this AGM until the conclusion of next Fifth Annual General Meeting, and also to decide about the remuneration thereof.

3. To consider any other matter with the permission of Chair

By the Order of the Board of Directors
Robokidz Eduventures Private Limited

Digitally signed by Sagar Lalit Sanghvi Date: 2025.12.22 '13:15:52 +05'30 Sagar Lalit Sanghvi

Digitally signed by Deenal Sagar Shah Date: 2025.12.22 '18:28:43 +05'30 Deenal Sagar Shah

Mr. Sagar Sanghvi	Mrs. Deenal S. Shah
(DIN: 03064545)	(DIN:06965296)
Director	Director

Date: 26.09.2025
Place:Pune

Notes:

1. A Member entitled to attend and vote is entitled to appoint a Proxy to attend and vote instead of himself and a proxy need not be a Member of the Company.

2. Proxies in order to be effective must be lodged with the Company at its Registered Office at least 48 hours before the time appointed for the Meeting.

3. Members are requested to:

(a) Notify immediately any change in their address to the Company.
(b) Quote their folio number in all correspondence with the Company.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

CIN NO: U74900PN2014PTC153530
Add:Plot No.20,S.No.90/2,Dhairkar Wasti,Mundhwa,Pune-411036

DIRECTORS' REPORT

To
The Members

Your Directors have great pleasure in presenting the Annual Report of your Company together with the Audited Accounts of the Company for the year ended 31st March 2025.

1. FINANCIAL RESULTS

Standalone Financial results of the Company

(Amount in Rupees)

Particulars	2024-25	2023-24
Income	59,15,77,000.00	38,31,240.00
Expenditure	52,23,52,000.00	35,13,890.00
Profit /Loss before Tax	6,92,25,000.00	3,17,340.00
Provision for Taxation & Deferred Tax	1,64,09,000.00	83,99,000.00
Net Profit/Loss for the year	5,28,16,000.00	2,33,350.00
Balance transferred to Reserves	5,28,16,000.00	2,33,350.00

2. STATE OF THE COMPANY'S AFFAIRS

Your Company has reported a net profit of Rs. 5,28,160,00.00 /-(Rupees Five Crore Twenty Eight Lakh Sixteen Thousand only) for the Financial Year ended on 31st March 2025. However, your Company is gradually in the process of undertaking various assignments and the Board is optimist about more effective and efficient working that will yield maximum profitability in coming years.

3. DIVIDEND

Keeping in mind the need of resources for expansion and current financial position of the company, the Directors recommend no dividend

4. RESERVES

The company incurred profit during the year and hence they have transferred to general transfer.

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5. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no material changes or commitments affecting the financial position of the Company which has occurred between from the Financial Year ended as on 31st March 2025 to the date of signing of the Director's report.

6. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year under review there are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT

The Company does not have any subsidiary, associate or joint venture Company. Hence the provisions of consolidation of Financial statements are not applicable to company.

8.PUBLIC DEPOSITS

The Company has not accepted any Deposits under Chapter V of the Companies Act, 2013 from public during the year. Hence Companies (Acceptance of Deposits) Rules 2014 are not applicable to the Company.

9. PARTICULARS OF EMPLOYEES

None of the employees were in receipt of the remuneration as specified under provisions of Rule 5(2) of Companies (Appointment and remuneration of managerial personnel) Rules, 2014.

10. AUDITORS & AUDIT REPORT

M/s G N Mantri and Associates, Pune have been appointed as statutory auditor of the Company. Your directors recommend the ratification of appointment of statutory auditor in the general meeting.

The observations made by the Auditors are self-explanatory and does not require any further clarification and there are no qualifications or reservations made by the Auditors in the Audit Report.

11. BOARD OF DIRECTORS

Mrs. Deenal Sagar Shah and Mr. Sagar Lalit Sanghvi, Directors of the Company and during the year under review.

12. SHARE CAPITAL

The authorized share capital of the company is Rs.1,75,00,000 (Rupees One Crore Seventy Five Lakh only) and the paid-up share capital is Rs. 1,75,00,000 (Rupees One Crore Seventy Five Lakh only). The authorized share capital and paid-up share capital of the company has been increased during the year.

13. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under the section 134(1)(C) of the Companies Act 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

1) that in the preparation of the annual accounts for the financial year under reporting, the applicable accounting standards have been followed along with proper explanations relating to material departures; if any

2) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were 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 of the Company for the year under review;

3) that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

4) That the directors have prepared Annual Accounts on Going Concern Basis

5) That the Directors have devised proper systems to ensure compliance with the provision of all applicable laws

6) That the internal Financial Controls have been laid down to be followed by the company and such controls are adequate and are operating effectively.

14.ENERGY, TECHNOLOGY & FOREIGN EXCHANGE

Information in accordance with the provisions of Section 134 (3)(m) of the Companies Act, 2013 regarding conservation of energy, technology absorption and foreign exchange earnings and outgo are as under.

A. Conservation of Energy	:	Not Applicable
B. Technology Absorption	:	Not Applicable
C. Foreign Exchange Earning	:	Not Applicable

15. NUMBER OF BOARD MEETINGS

During the period under review, there were Nine Board Meetings held by the board namely on 09th April, 2024; 01st July, 2024; 05th September, 2024; 17th December, 2024; 30th January, 2025; 07th February, 2025; 27th February, 2025; 01st March, 2025; and 30th March, 2025.

16. PARTICULARS OF LOANS AND GUARANTEES UNDER SECTION 186

The Company has not given any loans or extended any guarantee exceeding 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account whichever is higher.

17.WEBLINK OF ANNUAL RETURN, IF ANY

The company is not having any website and hence annual return has not been published on the website.

18. RELATED PARTY TRANSACTIONS

Pursuant to disclosure to be made under section 188 (2) of the Act, during the financial year, the Company has entered into related party transactions & appropriate disclosure have been made.

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19. AUDIT COMMITTEE

Pursuant to Section 177 of Companies Act, 2013, constitution of Audit Committee is not mandatory for your Company and thus there was no formation of such committee.

20. NOMINATION AND REMUNERATION COMMITTEE

Pursuant to Section 178 of Companies Act, 2013, constitution of Nomination and remuneration Committee is not mandatory for your Company and thus there was no formation of such committee.

21. CORPORATE SOCIAL RESPONSIBILITY

Pursuant to Section 135(1) of Companies Act, 2013, constitution of Corporate Social Responsibility Committee is not mandatory and hence no disclosure in this regard has been given.

22. DISCLOSURE PURSUANT TO SEXUAL HARASSEMENT

During the year under review, there were no cases filed pursuant to the sexual harassment of Woman at Workplace (Prevention, prohibition and redressal) Act, 2013

ACKNOWLEDGEMENT

Your Directors would like to acknowledge place on record their sincere appreciation for the co-operation received by the Company during the year from its employees, customers, investors, clients, advisors, consultants, Bankers and various Government Authorities.

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

CIN NO: U74900PN2014PTC153530
Add:Plot No.20,S.No.90/2,Dhairkar Wasti,Mundhwa,Pune-411036

By the Order of the Board of Directors
Robokidz Eduventures Private Limited

Digitally signed by Sagar Lalit Sanghvi Date: 2025.12.22 '13:14:45 +05'30 Sagar Lalit Sanghvi	Digitally signed by Deenal Sagar Shah Date: 2025.12.22 '18:26:51 +05'30 Deenal Sagar Shah
Mr. Sagar Sanghvi (DIN: 03064545) Director	Mrs. Deenal S. Shah (DIN:06965296) Director

Date: 26.09.2025
Place:Pune

ANNUAL REPORT

OF

ROBOKIDZ EDUVENTURES PRIVATE LIMITED

ADDRES : - Survey No 90/2,Plot No 20, Dhayarkar Colony, Pingle WastiKoregaon Park Annexe,Mundhwa

FOR
FINANCIAL YEAR 2024-25

CORPORATE INFORMATION

Board Of Director / Management

1) Mrs. Deenal Shah
Director
DIN No: 06965296

2) Mr Sagar Sanghvi
Director
DIN : 03064545

Registered Office

Address: Plot No.20,S.No.90/2,Dhairkar Wasti, Mundhwa, Pune, Pune, Maharashtra, India, 411036

Registered Under the Companies Act 2013

CIN : U74900PN2014PTC153530

Contact Details

Telephone No :

Email Id :accounts@robokidz.co.in

Website :https://www.robokidz.co.in/

Auditor

G N Mantri and Associates
CA Arpit Chudiwale
M NO 161501
FRN NO -140865W
Chartered Accountants
Pune - 411 001

Bankers

1) HDFC Bank Limited
Account No - 50200104633268
IFCS Code HDFC0000007

G N MANTRI AND ASSOCIATES
Chartered Accountants

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

Independent Auditor's Report

To,

The Members,

Robokidz Eduventures Private Limited

Pune

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying standalone Financial Statements of M/s. Robokidz Eduventures Private Limited, having registered office at Sr.No. 90/2, Plot no. 20, Dhayarkar Colony, Mundhwa, Pune, MH, India- 411036 ("the company"), (PAN: AAHCR1440B) (CIN: U74900PN2014PTC153530) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements")

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the Profit, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 (ICAI) together with the independence requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Statements.

3. **Key Audit Matters:**

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statement as a whole, and in forming our opinion thereon, and WE do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

(a) **Trade Payables:**

The company has identified and classified Trade payable into Micro Enterprises, Small Enterprises, Medium Enterprises and other Trade Payables as required by MSMED Act, 2006 on the basis of available information only.

Further Trade Payables balances are subject to confirmation.

(b) **Trade Receivables:**

Trade Receivables balances are subject to confirmation.

(c) Though the company has sufficient information in respect of non-payments in respect of suppliers whose input tax credit of GST has been availed. But in view of our test checks, WE are not in position to fully verify the amount in tax credit reversible in respect of creditors who are not paid for more than 180 days.

(d) Balances in respect of withheld amounts are subject to confirmation.

4. **Other Information - Board of Director's Report:**

A. The Company's Board of Directors are responsible for the preparation of other information and presentation of its report (hereinafter called as "Board report") which comprises various information required under section 134(3) of the Companies Act, 2013. However, 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

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FRN No.
CHARTERED ACCOUNTANTS

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. **Management's Responsibility for the Financial Statements:**

A. The Company's Board of Directors are responsible for the maters 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 Indian Accounting Standards prescribed under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 financial statement, management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to gong concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

6. **Auditor's Responsibility for the Audit of the Financial Statement:**

A. Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, WE have considered the provisions of the Act; the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

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Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

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

C. 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 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.

(iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 going concern. If WE conclude, that a material uncertainty exists, WE are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

However, future events or conditions may cause the Company to cease to continue as a going concern.

(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.

D. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. WE consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

E. 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 audit findings, including any significant deficiencies in internal control that WE identify during our audit.

F. 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.

G. From the matters communicated with those charged with governance, WE determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. WE describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, WE determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and regulatory Requirements:

i. Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, WE give in the

G. N. MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

G N MANTRI AND ASSOCIATES
Chartered Accountants

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
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"Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

ii. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, the company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.

iii. As required by Section 143(3) of the Act, based on our audit, 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 account as required by law have been kept by the Company so far as appears from our examination of those books.
C. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and Cash Flow Statements 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 Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
E. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.
F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an

G. MANTRI & ASSOCIATES
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CHARTERED ACCOUNTANTS

unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

G. With reference to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, as amended in our opinion and to the best of our information and according to the explanation given to me:

(i) The company does not have any pending litigation 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 has been no delay in transferring amounts, required to be transferred, to the Investors Education and Protection Fund by the Company.

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

Arpit Chudiwale
Partner
M.No. 161501
Place: Pune

Date: 26/09/2025

UDIN: 25161501BMLZNN5292

Annexure- A to the Independent Auditor's Report

(Referred to in paragraph (1) of our report of even date)

The annexure referred to in Independent Auditor's Report to the members of the Company on the standalone financial statements of the Company for the year ended March 31, 2025, WE report that:

(i) In respect of property, plant and equipment (PPE):-

a. The company has maintained reasonable records showing full particulars, quantitative details and situation of Property, Plant and Equipment.

b. The company is maintaining proper records showing full particulars of intangible assets.

c. The Company has a program of verification to cover all the items of PPE in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain PPE were physically verified by the management during the year. According to the information and explanations given to me, no material discrepancies were noticed on such verification.

d. According to information and explanations given to me, the records examined by me and based on the examination of the conveyance deeds/registered sale deed provided to me, WE report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the Balance Sheet date.

e. Company has adopted historical cost model for accounting for PPE and intangibles. Hence no revaluation has been carried out by the Company.

f. According to information and explanations given to me and result of our audit procedures, in our opinion, 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 thereunder.

(ii) In respect of its inventories

a. The inventory has been physically verified by the Management during the year. In our opinion the frequency of verification, coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such physical verification. Inventories lying with third parties have been

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

confirmed by them as at 31 March 2025 and no material discrepancies were noticed in respect of such confirmations.

b. During the year the company has the working capital limits from The Ahmednagar Merchants Co-op Bank sanctioned at 1325 Lakhs; the closing balances of such limits as on 31 March 2025 is 1056.70 Lakhs. The quarterly returns or statements filed by the company with such a bank are in agreement with the books of account of the Company.

(iii) During the year the company has not made any investments and also not provided any loans or advances in the nature of loans or guarantee to companies, firms, Limited Liability Partnerships and other parties.
According to the information and explanations and based on our audit procedures, there is no overdue amount remains outstanding as at the year end.
None of the loan or advance in the nature of loan, granted ad 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.
Company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013

(iv) In our opinion and according to the information and explanations given to me, the Company has not given any loan or guarantee or has not made investments covered under section 185 and 186 of the Act.

(v) According to the information and explanations given to me and based on our audit procedure, the company has not accepted any deposits within the meaning of section 73 to 76 of the Act or any other relevant provisions of the Companies Act, 2013.

(vi) The provisions of section 148(1) of Companies Act, 2013 with regard to maintenance of cost records are not applicable to the Company.

(vii) In respect of statutory dues:
The company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employee's State Insurance, Income Tax, Sales Tax, Wealth Tax, Custom Duty, Excise Duty, Value Added

G.N. MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

Tax, Cess and other material statutory dues as may be applicable to it from time to time.

Statutory dues which have not been deposited as at March 31, 2025 on account of dispute are Nil.

(viii) According to the information and explanations given to us, there was no transaction found unrecorded in the books of accounts of the company which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) According to the information and explanations and as verified from the books of accounts, the company has not defaulted in repayment of loans or interest thereon to any lender.

According to the information and explanations given to us and on the basis of our audit procedures, WE report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

In our opinion and according to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for purposes for which it was obtained.

According to the information and explanations given to us, and the procedures performed by us, and an overall examination of the financial statements of the company, WE report that no funds raised on short term basis have been used for long term purposes by the company.

According to the information and explanations given to us and on an overall examination of the financial statements of the company, WE report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

According to the information and explanations given to us, and the procedures applied by us, WE report that the company has not raised loans during the year on the pledge of securities, joint ventures or associate companies.

(x) The company has not raised money by way of initial public offer (including debt instruments).

The company has not raised money by way of preferential allotment or private placement of shares or convertible debentures (fully, partly or optionally convertible).

MANTRI & ASSOCIATES FRN No. CHARTERED ACCOUNTANTS

(xi) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to me, WE have neither come across any instance of fraud on or by the company, noticed or reported during the year, nor WE have been informed of such case by the management.

To the best of our knowledge and information with us there is no instance of fraud reportable 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.

As per information and explanation given by management there were no whistle blower complaints received by the company during the year.

(xii) Since the company is not Nidhi Company, this clause is not applicable.

(xiii) According to the information and explanations, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) The company did not have an internal audit system for the period under audit since the same is not applicable to it.

(xv) According to the information and explanations given to me, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

The company is not a NBFC hence reporting in this is not required.

(xvii) Since the company is not a Core Investment Company (CIC) this clause is not applicable.

(xviii) The company is generally profit-making company and there was no cash loss in last financial year also.

(xix) There being no resignation of the statutory auditors during the year, this clause is not applicable.

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

G N MANTRI AND ASSOCIATES
Chartered Accountants

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

(xx) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of 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.

(xxi) This clause in connection with CSR spending is not applicable to the company.

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

G. N. MANTRI & ASSOCIATES
FRN No.
140865W
CHARTERED ACCOUNTANTS

Arpit Chudiwale
Partner
M.No. 161501
Place: Pune

Date: 26/09/2025

UDIN: 25161501BMLZNN5292

G N MANTRI AND ASSOCIATES
Chartered Accountants

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Annexure -B to the Independent Auditors' Report

Report on the Internal Financial Controls over financial reporting 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 M/s. Robokidz Eduventures Private Limited as of March 31,2025, in conjunction with our audit of the standalone financial statement 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 ('ICAI'). 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 of 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. WE have 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 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 procedure 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 system 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 of the Company.

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 purpose 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 statement 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 direction of the Company and;(3)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 Financial Controls over Financial Reporting

Because of the inherent limitations of financial controls over financial reporting, including the possibility of collusion or improper management override of controls, martial misstatement 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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
* CHARTERED ACCOUNTANTS *

G N MANTRI AND ASSOCIATES
Chartered Accountants

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Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

Opinion

In our opinion, to the best of our information and according to the explanations given to me, 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 (ICAI).

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

G.N. MANTRI & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN No. 140865W

Arpit Chudiwale
Partner
M.No. 161501
Place: Pune

Date: 26/09/2025

UDIN: 25161501BMLZNN5292

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
CIN:U74900PN2014PTC153530

BALANCE SHEET

₹ in Lakhs

Sr.No.	Particulars	Note	As at 31st March 2025	2024
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	3	**175.00**	50.00
	(b) Reserves and Surplus	4	**919.18**	391.02
			1,094.18	**441.02**
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	5	981.48	1,296.55
	(b) Other Non Current Liabilities		-	-
			981.48	**1,296.55**
3	**Current Liabilities**			
	(a) Short-Term Borrowings	6	**566.76**	**1.32**
	(b) Trade Payables			
	a. Total outstanding dues of micro enterprises and small enterprises			-
	b. Total outstanding dues of creditors other than micro enterprises and small enterprises.	7	**448.92**	855.68
	(c) Other Current Liabilities	8	**180.66**	275.02
	(d) Short-Term Provisions	9	**46.24**	13.65
			1,242.59	**1,145.66**
	Total...........		**3,318.25**	**2,883.23**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment's	10	140.24	156.21
	(b) Non Currnet Investment	11	450.99	288.02
	(c) Deferred Tax Assets	12	0.81	3.83
	(d) Long Term Advances	13	5.41	5.00
			597.46	**453.06**
2	**Current Assets**			
	(a) Inventories	14	1,191.11	193.94
	(b) Trade receivables		1,426.75	2,138.11
	(c) Cash and Cash Equivalents	15	20.44	23.38
	(d) Short-Term Loans and Advances	16	4.67	15.45
	(e) Other Current Assets	17	77.82	59.28
			2,720.79	**2,430.17**
	Total...........		**3,318.26**	**2,883.23**

See accompanying notes to the financial statements 1 to 37

As per our report on even date,

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

For G N Mantri and Associates
FRN NO -140865W
Chartered Accountants

G. N. MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

CA Arpit Chudiwale
(Partner) (M.N. :161501)
Place: Pune
Date: 26/09/2025
UDIN: 25161501BMLZNN5292

Deenal Shah
DIN: 06965296
Place: Pune
Date: 26/09/2025

Sagar Sanghvi
DIN: 03064545
Place: Pune
Date: 26/09/2025

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
CIN:U74900PN2014PTC153530

PROFIT AND LOSS ACCOUNT

₹ in Lakhs

	Particulars	Note.	As at 31st March 2025	2024
I	Revenue from operations	18	5,875.28	3,816.59
II	Other income	19	40.49	14.65
III	**Total Revenue**		5,915.77	3,831.24
IV	**Expenses:**			
	Cost of Material Consumed	20	4,732.37	3,136.03
	Research and Development Expenses	21	1.65	-
	Employee benefits expense	22	99.85	85.02
	Other expenses	23	126.51	128.70
	Depreciation & Amortization	24	34.53	27.49
	Finance Cost	25	228.60	136.65
	Total Expenses		5,223.52	3,513.89
v	**Profit Before Exceptional & Extraordinary Items & Tax (III-IV)**		692.25	317.34
VI	Exceptional Items		-	-
VII	**Profit before Extraordinary Items and Tax**		692.25	317.34
VIII	Extraordinary Items		-	-
IX	**Profit before tax**		692.25	317.34
X	**Tax expense:**			
	(1) Current tax		161.07	82.01
	(2) Deferred tax		3.02	1.98
XI	**Profit /(Loss) for the period from continuing operations (IX-X)**		528.16	233.35
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		528.16	233.35
XIV	Earnings per equity share:			
	(1) Basic (Values in Rs.)		74.50	46.67
	(2) Diluted		-	-

See accompanying notes to the financial statements 1 to 37

As per our report on even date

For and On Behalf of the Board of Directors of
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For G N Mantri and Associates
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Cash Flow Statement for the year ending 31st March, 2025

(Amount in INR Lakhs)

	Particulars	As at 31 March, 2025	As at 31 March, 2024
A	**Cash flows from operating activities**		
	Pofit after Tax	528.16	233.35
	[+] Depreciation	34.53	27.49
	[+] Interest expenses	228.60	136.65
	[+] Deferred Tax Liability	3.02	1.98
	Net Change in Working Capital		
	[+] Increase/(Decrease) in Short Term Borrowings	565.44	1.32
	[+] Increase/(Decrease) in Trade Payables	(406.76)	746.09
	[+] Increase/(Decrease) in Other Current Liabilities	(94.35)	268.01
	[+] Increase/(Decrease) in Short Term Provisions	32.60	(38.85)
	[-] Increase/(Decrease) in Inventories	(997.17)	393.55
	[-] Increase/(Decrease) in Trade Receivables	711.36	(2,014.38)
	[-] Increase/(Decrease) in Short Term Loans & advances	10.78	(4.47)
	[-] Increase/(Decrease) in Other Current Assets	(18.53)	(51.26)
	[-] Increase/(Decrease) in Current Investments	-	-
	[-] Increase/(Decrease) in Deferred Tax Liability	-	-
	[-] Short Provision of Income Tax	-	-
	Cash Flow generated from operations	597.67	(300.51)
B	**Cashflow from Investing activities**		
	Purchase of property, plant and equipment	(18.56)	(167.86)
	Change in Other Non Current Assets	(162.97)	0.90
	Cash Flow generated from Investing activities	(181.53)	(166.96)
C	**Cash Flow from Financing Activitiers**		
	[-] Interest and bank expenses	(228.60)	(136.65)
	[-] Long Term Borrowings repayment/(Addition)	(315.07)	226.38
	Increase in share capital	125.00	-
	Cash Flow generated from Financing Activities	(418.67)	89.73
D	**Net increase in cash and cash equivalents (A+B+C)**	(2.53)	(377.75)
E	**Cash and cash equivalents at beginning of period**	23.38	401.18
F	**Cash and cash equivalents at end of period (D+E)**	20.44	23.38

	As at 31/03/2025	As at 31/03/2024
Cash and Cash Equivalents Includes:		
Cash in Hand	20.28	6.22
Cash at Bank	0.16	17.16
	20.44	23.38

As per our report on even date

For G N Mantri and Associates
FRN NO 140865W
Chartered Accountants

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

CA Arpit Chudiwale
(Partner) (M.No: 161501)
Place: Pune
Date: 26/09/2025
UDIN: 25161501BMLZNN5292

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

Deenal Shah
DIN: 06965296
Place: Pune
Date: 26/09/2025

Sagar Sanghvi
DIN: 03064545
Place: Pune
Date: 26/09/2025

ROBOKIDZ EDUVENURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
CIN:U74900PN2014PTC153530

Notes to Financial statements for the year ended 31st March 2025

Note 1: Company Information

ROBOKIDZ EDUVENTURES PRIVATE LIMITED (The Company) is a private limited company incorporated and domiciled in India and has its registered office at Survey No 90/2,Plot No 20, Dhayarkar Colony,Pingle WastiKoregaon Park Annexe,Mundhwa. Company is in business of providing Technical education to school and colleges, Developing scientific Toys and Kits for School and colleges

Note 2: Summary of significant accounting policies

a. Basis of Preparation

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except where a newly issued accounting standards is initially adopted or a revision to an existing account standard requires a change in accounting policy hitherto in use.

b. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumption that effect the reported amounts of expenses, assets and liabilities and disclosure of contingent liabilities. At the end of reporting period. Although these estimates are based on the management's best of knowledge of current events and actions, uncertainty about these assumptions and estimates could results in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

Robokidz Eduventures Pvt. Ltd.

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

ROBOKIDZ EDUVENURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
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c. 'Property, Plant and Equipment, Intangible asset and capital work in progress

Property, Plant and Equipment are carried at cost less accumulated depreciation/amortization. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant and Equipment up to the date the asset is ready for its intended use.

Subsequent expenditure related to an item of plant and equipment's are added to its book value only if it increases the future benefits from the existing assets beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss account for the period during which such expenses are incurred.

d. Depreciation on fixed assets

a. Depreciation on Property, Plant and Equipment is calculated on the straight line method over the useful lives of assets estimated by a management or those prescribed under the Schedule II to the Companies Act, 2013, Whichever is higher. Depreciation on additions is provided on prorate basis for the actual days. The Management estimates the useful lives of the assets as follows.

Assets	Useful Life	Assets	Useful Life
Furniture	10 Years	Softwares	5 Years
Computer	3 Years	Plant & Machinery	15 Years

Depreciation on assets acquired/purchased, sold/discarded during the year is provided on a pro-rata basis from the date of each addition till the date of sale/discard.

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

e.1 Revenue from operations

Revenue is primarily derived from providing pathalogical facilities. Arrangements with customers are either on a fixed price, fixed time frame or on a time and material basis. Revenue is recognized net of rebates and discounts on transfer of significant risks and rewards of ownership to the buyer. Sale of goods is recognized net of excise duty and value added tax.

f. Inventories

Inventories are valued at lower of cost or net realizable value. Cost of raw materials and traded goods have been computed to include all cost of purchases, cost of conversion, if any, and other cost incurred in bringing the inventories to their present location and conditions. Cost of raw materials is determined on FIFO basis and cost of traded goods is determined at actual on identified lot basis.

Robokidz Eduventures Pvt. Ltd.

G. N. MANTRI & ASSOCIATES
FRN No. 140665W
CHARTERED ACCOUNTANTS

g. Employee benefits a Short-term Employee Benefits i. Provident Fund

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes apart of the contributions to the government administered pension fund.

h. Taxes on Income

Tax expenses comprises current & deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdiction where the company operates

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

i. Leases

1. Operating Lease
Lease of assets under which significant risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under an operating lease are recognized as expense in the Statement of Profit and Loss, on a straight-line basis over the lease term.

j. Earning Per Shares

j.1 Basic Earning Per Shares
The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard 20 "Earnings per Share". Basic EPS is computed by dividing the net profit or loss for the year attributable to equity shareholder by the weighted average number of equity shares outstanding during the year.

j.2 Diluted Earning Per Shares

As during the reporting period no potential equity shares are exists hence no diluted earning per share is not required.

k. Provisions & Contingencies

A provisions are recognized when the company has a present obligation as a result of past events, Provisions are not discounted to their present value and are determined based on the best estimates required to settle the obligation at the reporting date
Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

l. Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

Robokidz Eduventures Pvt. Ltd.

FRN No. 140865W
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CIN:U74900PN2014PTC153530

STATEMENT OF CHANGE IN EQUITY

₹ in Lakhs

A. Equity Share Capital

Particulars	Balance as at 1st April 2023	Change During the Year 2023-24	Balance as at 31st March 2024	Change During the Year 2024-25	Balance as at 1st April 2025
1. Equity Share Capital	50	-	50	125	**175**

B. Other Equity

As at 31t March 2025

Particulars	Balance as at 1st April, 2024	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2025
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	-	-	-	-	-
Securities Premium	-	-	-	-	-	-
Retained Earning	391.02	528.16			-	**919.18**
Capital Reserve		-				-
Other Comprehensive Income	-	-	-	-	-	-
Total	**391.02**	**528.16**	-	-	-	**919.18**

As at 31t March 2024

Particulars	Balance as at 1st April, 2023	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2024
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	-	-	-	-	-
Securities Premium	-	-	-	-	-	-
Retained Earning	157.67	233.35				**391.02**
Other Comprehensive Income	-	-	-	-	-	-
Total	**157.67**	**233.35**	-	-	-	**391.02**

As per our report on even date
For G N Mantri and Associates
FRN NO -140865W
Chartered Accountants

MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

CA Arpit Chudiwale
(Partner) (M.N. : 161501)
Place: Pune
Date: 26/09/2025

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

Deenal Shah
DIN: 06965296
Place: Pune
Date: 26/09/2025

Sagar Sanghvi
DIN: 03064545
Place: Pune
Date: 26/09/2025

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
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NOTE 3: SHARE CAPITAL

Particulars	31-Mar-25	31-Mar-24
Authorized Shares	1,75,00,000.00	50,00,000.00
1750000 Equity Shares of Rs. 10 each		
(PY 2024: 500000 Equity Shares of Rs. 10 each)		
Issued, Subscribed & Paid up Shares	1,75,00,000.00	50,00,000.00
1750000 Equity Shares of Rs. 10 each		
(PY 2024: 500000 Equity Shares of Rs. 10 each)		
Total Issued Subscribed & Paid up Shares	**1,75,00,000.00**	**50,00,000.00**

NOTE 3.a Reconciliation of the shares outstanding at the beginning and at the end of reporting period

Particulars	31-Mar-25		31-Mar-24	
	Number	Amount	Number	Amount
Shares o/s at the beginning	5,00,000	50,00,000	5,00,000	50,00,000
Shares Issued during the year	12,50,000	1,25,00,000	-	-
Shares bought back during year			-	-
Shares o/s at the end of the year	**17,50,000**	**1,75,00,000**	**5,00,000**	**50,00,000**

NOTE 3.b Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per shares. Each Holder of one Share is entitled to one vote per shares.

In The event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company. The distribution of Dividend & Assets at the time of liquidation will be in the portion to the number of equity shares held by the share holders.

NOTE 3.c Details of the shareholders holding more than 5% shares in company

Particulars	31-Mar-25		31-Mar-24	
	Numbers	Percentage	Numbers	Percentage
Mr. Avneesh Abrol	1	0.00%	1	0.00%
Mrs .Deenal Shah	-	0.00%	4,24,999	85.00%
Mrs.Medha Inamdar	25,000	1.43%	25,000	5.00%
Mr.Piyush Shah	50,000	2.86%	50,000	10.00%
Mr.Sagar Sanghvi	16,74,999	95.71%		
Total	**17,50,000**	**100%**	**5,00,000**	**100%**

As Per records of the company, including its register of the shareholders / members and other declarations received from Directors regarding beneficial interest the above share holding represent both legal and beneficial ownership of shares.

Robokidz Eduventures Pvt. Ltd.

G. N. MANTRI & ASSOCIATES
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ROBOKIDZ EDUVENTURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
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Note 3.d. Disclosure regards class of shares, Bonus Shares for the Last 5 Years

All (1750000 Equity) shares were allotted as fully paid up shares,
No Equity shares were bought back by the company during the Last 5 years.

Note 3.e. Calls Unpaid
All the shares are fully called up & paid up of Rs. 10 each.

Note 3.f. Shares held by holding company and / or their subsidiaries / associates
As per the disclosure mentioned in Point II, no such clause applies to the Company.

NOTE 4: RESERVE & SURPLUS

₹ in Lakhs

Particulars	31-Mar-25	31-Mar-24
ii) Profit and Loss Account		
a] Opening balance as per Last Balance Sheet	391.02	157.67
b] **Add:** Net Profit after tax transferred from statement of Profit and Loss Account	528.16	233.35
c] **Amount Available for Appropriation** [a+b]	919.18	391.02
d] **Less : Appropriation:**		
e] **Closing Balance of Profit & Loss Account** [c-d]	919.18	391.02
Total Reserve & Surplus	919.18	391.02

NOTE 5 :LONG TERM BORROWINGS

Particulars	31-Mar-25	31-Mar-24
Non Current Borrowings (Secured)		
a. Term Loans from Bank	-	-
Less : Current matuarities of long term loan disclosed under the head "other current liabilities"	-	-
	-	-
b. Usecured Loan Term Borrowings		
From Directors/Relatives of Directors		
- Mr. Piyush Arun Shah	0.97	0.97
- Mr. Sagar Sanghvi	0.83	7.47
- Mrs. Deenal S Shah	-	66.29
- Mr. Avneesh Ashokumar Abrol	6.20	6.20
From Banks & NBFC's		
Bank of Maharashtra CCA/c No60362141691	-	710.40
The National small Industries co Ltd	-	252.51
Bank of Maharashtra A/c No 60409771439	-	37.26
Tata Capital Financial Services Ltd OD	-	25.36
Aditya Birla Finance Ltd	6.31	15.33
Bajaj Finance Loan A/c No P402PBL11507108	53.54	20.88
Hdfc Bank Loan Account A/c No 119273521	5.13	19.84

G. N. MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

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Cholamandalam Investment & Finance Company Limited	10.60	14.55
ICIC Bank Loan A/c No UPPUN00044286251		2.43
Hero Finacorp limited	4.69	9.99
HDFC WCDL loan	668.32	-
Clix Capital Services Pvt Ltd	38.77	16.09
Kisetsu Saison Finance Pvt Ltd	-	11.23
L & T Finance Limited	-	11.17
HDFC Bank Car Loan A/c No - 147353193	26.03	29.26
SMFG India Credit Company Limited	48.83	
Richbond Capital Private Limited	29.81	
Corporate Credit Cards	13.06	
Standard Chartered Bank A/c No 53716388	57.71	24.30
Debentures		
- Santosh Kumar Yadav	10.68	15.00
Total Long Term Borrowings	**981.48**	**1,296.55**

NOTE 5.a Term & Condition of Long Term Borrowings

a) Nature of Loan : Business loan form NBFCs and Banks

b) Repayment Terms : Equal monthly installment of Rs. 0000Lakhs.

c) Secured By : Personal property of Directors & Machineries of company

d) Period Of Default : Nil

e) Both director of company have provided their personal guarantee for loan facility.

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NOTE 6 :SHORT TERM BORROWINGS

₹ in Lakhs

Particulars	31-Mar-25	31-Mar-24
a. Secured short term Loan From Bank	566.76	1.32
Total Short Term Borrowings	566.76	1.32

NOTE 7 :TRADE PAYABLE

Particulars	31-Mar-25	31-Mar-24
(i) Total outstanding dues of micro, smalland medium enterprises		
(ii) Total outstanding dues of creditorsother than micro, small and medium enterprises	448.92	855.68
Total Trade Payable	**448.92**	**855.68**

NOTE 8.a The Company has sent out the confirmations during the year to all the creditors requesting them to confirm whether they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. The Company has not received any replies from its suppliers. In Management's view, the impact of any interest that may be payable (in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006) on delayed payments to its micro or small suppliers is not expected to be significant.

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	31-Mar-25	31-Mar-24
a. Statutory Dues		
Professional Tax	0.68	0.33
TDS Payable	15.62	13.67
GST Payable	4.75	179.01
Income Tax Payable	159.61	82.01
b. Current maturities of long term loan disclosed under Long term borrowings		-
Total Other Current Liabilities	**180.66**	**275.02**

NOTE 9 : SHORT TERM PROVISIONS

Particulars	31-Mar-25	31-Mar-24
Audit Fees Payable	2.04	(0.67)
Advance From Customer	2.92	3.16
Salary Payable	4.69	7.53
Retention Payable	4.35	2.68
Interest payable against CC limit	6.81	-
Security deposits from Channel Partners	24.00	-
Deposit for Flat No 023-0201	0.65	
Reimbursement Payable	0.78	0.93
Total Short Term Provision	**46.24**	**13.65**

NOTE 12: NON CURRENT INVESTMENTS

Particulars	31-Mar-25	31-Mar-24
i. Investment in Equity Instrument		-
ii. Fixed Deposit with banks	450.99	288.02
Total Non Current Investment	**450.99**	**288.02**

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NOTE 13: LONG TERM ADVANCES

Particulars	31-Mar-25	31-Mar-24
i. Security Deposits (Unsecured & Considered Good)		
Deposit For Rent	5.41	5.00
Total Long Term loan & Advances	5.41	5.00

NOTE 14: INVENTORIES

Particulars	31-Mar-25	31-Mar-24
a. Raw Materials, components & Stock in process		-
(Valued at Cost Or Market Price Whichever Is Lower)		
Finished Goods		
- Robotics Kit	881	119
Raw Material	310	70
Tools & Spares	-	5
Total Inventories	**1,191.11**	**193.94**

NOTE 15: CASH AND CASH EQUIVALENT

Particulars	31-Mar-25	31-Mar-24
a. Cash In Hand	20.28	6.22
b. Balance With Banks		
Bank of Maharashtra	0.06	0.13
ICICI Bank - 1401	0.10	17.02
	20.44	**23.38**
B. Other Bank Balances		
a. Bank deposits with more than 12 months maturity		
Total Cash and Cash Equivalent	**20.44**	**23.38**

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NOTE 16: SHORT TERM LOAN & ADVANCES

Particulars	31-Mar-25	31-Mar-24
Unsecured, Considered good unless otherwise stated		
Advance to Employee for expenses	1.50	3.16
Other advances	1.40	1.43
India Infoline	1.28	1.28
Advance to Creditors	0.50	9.59
Total Short Term loan & Advances	**4.67**	**15.45**

NOTE 17: OTHER CURRENT ASSETS

Particulars	31-Mar-25	31-Mar-24
a. Balance With Tax Authorities		
i. Income Tax		
Advance Income Tax	-	-
TDS on GST	-	0.30
TDS FY 2020-21		
TDS FY 2023-24	35.31	35.31
TCS Receivable	0.26	0.26
TDS FY 2024-25	6.71	-
Balance with Income Tax	42.29	35.87
ii. Goods & Service Tax (ITC Balance)	-	22.13
iii. Other Current Assets		
Dealership Deposit with Cosco	-	0.25
Deposite for Aurangabad	-	0.16
Performance Guarantee	0.46	-
EMD State Health Society Manipur	-	0.75
Capex for increase in capital	1.64	
Excess TDS against NSIC	0.86	
Earnest Money Deposits	30.68	0.10
Excess TDS: Kisetsu Saison Finance Pvt Ltd	0.26	
Excess TDS: L & T Finance Limited	0.51	
Prepaid Insurance	1.13	-
Total Other Current Assets	**77.82**	**59.26**

NOTE 18: REVENUE FROM OPERATIONS

Particulars	31-Mar-25	31-Mar-24
Sales of Product	5,324.61	3,812.12
Sales of Services	550.67	4.46
Total Revenue from operations	**5,875.28**	**3,816.59**

NOTE 19: OTHER INCOME

Particulars	31-Mar-25	31-Mar-24
Interest received	36.12	10.44
Rent received	2.66	2.86
Balance Written off	0.10	1.17
Misc income	1.62	0.18
Total Other income	**40.49**	**14.65**

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NOTE 20: COST OF MATERIAL CONSUMED

Particulars	31-Mar-25	31-Mar-24
Purchase of Raw Materials	5,660.81	2,666.29
Direct Exps	68.73	76.19
Opening Balance of Raw Materials	193.94	587.49
Less : Closing Balance of Raw Materials	1,191.11	193.94
Total Cost of Material Consumed	4,732.37	3,136.03

NOTE 21: RESEARCH & DEVELOPMENT EXPENSES

Particulars	31-Mar-25	31-Mar-24
Employee Cost (Salaries & Wages)	-	-
Consumables	1.65	-
Electricity Expenses	-	-
Staff Welfare	-	-
Total Research and Development Expenses	**1.65**	-

NOTE 22: EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-25	31-Mar-24
Employee Cost (Salaries & Wages)	59.85	48.57
Remuneration to Director	40.00	28.00
Incentive & Stipend	-	8.45
Total Employee Benefit Expenses	**99.85**	85.02

NOTE 23: OTHER EXPENSES

Particulars	31-Mar-25	31-Mar-24
Advertisement and marketing Expenses	36.44	18.58
Audit Fees	3.00	2.00
Brokerage & Commission Charges	10.00	5.51
Electricity Expenses	2.43	1.80
labour charges		6.68
Rent Charges	15.94	13.73
Repairs and Maintenance	4.28	2.43
Bank Charges		12.39
Miscellaneous Exps	1.65	2.35
Legal & Professional Expenses	22.51	18.58
Office Expenses	3.54	5.89
Fuel Exps		1.23
Product Certification expenses	1.25	
Postage and Courier	0.38	0.59
Printing & Stationery	1.58	2.27
Staff Welfare Expense	10.12	13.07
Subscription Charges	7.82	2.57
Telephone & Broadband Expenses	1.31	0.65
Travelling Expenses		12.85
MCA Return Filling Fees		0.18
Amortisation of Capex	0.41	
Interest on TDS and Income tax	0.50	0.61
Penalty for Late Deployment	2.38	1.90
Interest on Credit card		0.01
PMC Tender Fees		1.48
Insurance Expenses	0.96	1.37
Total Other Expenses	**126.51**	**128.70**

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NOTE 24: DEPRECIATION & AMORTIZATION EXPENSES

Particulars	31-Mar-25	31-Mar-24
Depreciation on Tangible Assets (Refer Note 10)	34.53	27.49
Total Depreciation & Amortization Expenses	**34.53**	**27.49**

NOTE 25: FINANCE COST

Particulars	31-Mar-25	31-Mar-24
CGTMSE Fees	-	0.35
Bank charges	14.76	
Loan Processing Fees	39.72	2.22
Interest On Cash Credit	102.58	92.77
Interest On Debenture	2.63	2.25
Interest Paid On Unsecured Loan	37.10	30.51
Interest on WCDL	9.81	
Interest Paid to NSIC	22.01	8.56
Total Finance Cost	**228.60**	**136.65**

NOTE 26 : COMMITMENTS AND CONTINGENT LIABILITIES:

Capital Commitments: Rs Nil (previous year Rs Nil)
Contingent liabilities: - Rs Nil (previous year Rs Nil)

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Note 10 : Property plant & Equipments

Amount in INR Lakhs

Sr. No.	Particulars	Rate	Gross Block			Depreciation			Net block	
			As at April 1, 2024	Additions	As at March 31, 2025	As at April 1, 2024	Depreciation for the year	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
1	Computer	63.16%	9.11	1.92	11.02	8.08	1.18	9.26	1.76	1.03
2	Furniture	25.89%	17.18	0.36	17.54	7.68	2.52	10.20	7.34	9.50
3	Office equipment									
4	Plant & Machinery	25.89%	73.43	16.29	89.72	14.97	17.55	32.52	57.20	58.46
5	Vehicle	31.25%	39.72	-	39.72	8.49	7.71	16.20	23.52	31.23
6	Software	63.16%	21.37	-	21.37	12.55	5.57	18.12	3.25	8.82
7	Immovable Asset	0.00%	47.18	-	47.18	-	-	-	47.18	47.18
	Gross Total		**207.98**	**18.57**	**226.54**	**51.76**	**34.54**	**86.30**	**140.24**	**156.21**

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Fixed Assets : Depreciation as per Companies Act, 2013

	Particulars	W.D.V. On 01.04.2024	Addition Before 30.09.2024	Addition After 30.09.2024		Total Cost	Rate Of Depn	Deprn. For 24-25	Closing value
1	**Plant and Machinery**								
	Biometric Attendence System	841.00				841.00	25.89%	**218.00**	623.00
	CCTV Camera	8,093.22		15,238.00		23,331.22	25.89%	**2,689.00**	20,642.22
	EPABX	1,910.00				1,910.00	25.89%	**494.00**	1,416.00
	LED TV	66,956.44		7,999		74,955.44	25.89%	**17,914.00**	57,041.44
	Desert Cooler	1,398.00				1,398.00	25.89%	**362.00**	1,036.00
	Soldering Machine	617.00				617.00	25.89%	**160.00**	457.00
	Projector	8,902.49				8,902.49	25.89%	**2,305.00**	6,597.49
	Projector Screen	353.00				353.00	25.89%	**91.00**	262.00
	Electric Weighing Scale	789.00				789.00	25.89%	**204.00**	585.00
	Mahindra Bolero	1,49,220.00				1,49,220.00	31.23%	**46,601.00**	1,02,619.00
	Packing Machine	12,540.88				12,540.88	25.89%	**3,247.00**	9,293.88
	Machinery Miscellaneous	2,21,687.01				2,21,687.01	25.89%	**57,395.00**	1,64,292.01
	Mold Machine	4,25,791.60				4,25,791.60	25.89%	**1,10,237.00**	3,15,554.60
	Scooter	8,565.00				8,565.00	25.89%	**2,217.00**	6,348.00
	Bosch Diswasher	14,938.00				14,938.00	25.89%	**3,867.00**	11,071.00
	Air conditioner	1,51,679.10	59,375.00	27,727		2,38,781.10	25.89%	**56,795.00**	1,81,986.10
	mobile phone	13,52,773.57	2,44,910.00	4,42,365		20,40,048.57	25.89%	**4,39,929.00**	16,00,119.57
	Home theater	52,558.00				52,558.00	25.89%	**13,607.00**	38,951.00
	Blue Star Dispenser - BWD FMCG	7,896.85				7,896.85	25.89%	**2,044.00**	5,852.85
	UPS System	1,03,234.47				1,03,234.47	25.89%	**26,727.00**	76,507.47
	Karcher Wet & Dry Vacuum Cleane	15,123.53				15,123.53	25.89%	**3,915.00**	11,208.53
	Mccoy Washing Machine - 7.0kg E	7,481.12				7,481.12	25.89%	**1,937.00**	5,544.12
	Refrigerator	10,004.41				10,004.41	25.89%	**2,590.00**	7,414.41
	Toyota Innova Crysta	29,76,821.02				29,76,821.02	25.89%	**7,70,699.00**	22,06,122.02
	Tablet	15,04,212.54				15,04,212.54	25.89%	**3,89,441.00**	11,14,771.54
	Tools and Equipments	18,64,918.00				18,64,918.00	25.89%	**4,82,827.00**	13,82,091.00
	Learning tools	-	2,50,000.00	5,81,000		8,31,000.00	25.89%	**86,901.00**	
									-
2	**Computer and Softwares**					-			-
	Computer & Peripherals	1,02,581.48	97,266.65	94,387.86		2,94,235.99	63.16%	**1,18,445.00**	1,75,790.99
	Softwares	8,82,033.73				8,82,033.73	63.16%	**5,57,093.00**	3,24,940.73
						-			-
3	**Furniture & Fixtures**					-			-
	Fixed Wireless Phone	477.00				477.00	25.89%	**123.00**	354.00
	Furniture & Fittings	8,87,438.46				8,87,438.46	25.89%	**2,29,758.00**	6,57,680.46
	Cupboard	1,307.00				1,307.00	25.89%	**338.00**	969.00
	Chairs	59,972.58	27,125.00	8,750.00		95,847.58	25.89%	**21,693.00**	74,154.58
	PCB Stencil	814.00				814.00	25.89%	**211.00**	603.00
									-
4	Land And building	47,17,525.00				47,17,525.00	0.00%	-	47,17,525.00
	Total RS.	**1,56,21,454.50**	**6,78,676.65**	**11,77,466.86**	-	**1,74,77,598.01**		**34,53,074.00**	1,40,24,524.01

Mantri & Associates
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Details of Additions to Fixed Asset

	Particulars	Amount	Date of Purchase	Date Put to Use		No. of Days for Depreciation	Rate of Depreciation	Amount
1	**Plant & Machinery**							
	Mobile phones	2,36,436.00	30-09-2024	30-09-2024	31-03-2025	183	25.89%	30,690.00
	Mobile phones	4,42,365.00	01-10-2024	01-10-2024	31-03-2025	182	25.89%	57,107.00
	CCTV Camera	15,238.00	05-02-2025	05-02-2025	31-03-2025	55	25.89%	594.00
	Nokia mobile	8,474.00	20-05-2024	20-05-2024	31-03-2025	316	25.89%	1,899.00
	Smart TV	7,999.00	20-12-2024	20-12-2024	31-03-2025	102	25.89%	579.00
	Air Conditioners	27,727.00	05-10-2024	05-10-2024	31-03-2025	178	25.89%	3,501.00
	Air Conditioners	59,375.00	03-05-2024	03-05-2024	31-03-2025	333	25.89%	14,024.00
	Learning Management Systems	2,50,000.00	25-06-2024	25-06-2024	31-03-2025	280	25.89%	49,652.00
	Project management fees	48,000.00	12-03-2025	12-03-2025	31-03-2025	20	25.89%	681.00
	Project management fees	48,000.00	29-03-2025	29-03-2025	31-03-2025	3	25.89%	102.00
	Solidworks CAD	4,85,000.00	16-12-2024	16-12-2024	31-03-2025	106	25.89%	36,466.00
		16,28,614.00						**1,95,295.00**
2	Furniture							
	Café Chairs	27,125.00	31-05-2024	31-05-2024	31-03-2025	305	25.89%	5,868.00
	Café Chairs	8,750.00	12-02-2025	12-02-2025	31-03-2025	48	25.89%	298.00
		35,875.00						**6,166.00**
3	Computer							
	Server	41,687.00	12-11-2024	12-11-2024	31-03-2025	140	63.16%	10,099.00
	Hard Disk	18,021.19	21-09-2024	21-09-2024	31-03-2025	192	63.16%	5,987.00
	Laptop	55,098.00	26-09-2024	26-09-2024	31-03-2025	187	63.16%	17,829.00
	Headset	3,303.38	27-09-2024	27-09-2024	31-03-2025	186	63.16%	1,063.00
	Monitor	2,202.54	29-09-2024	29-09-2024	31-03-2025	184	63.16%	701.00
	Laptop	44,906.78	30-12-2024	30-12-2024	31-03-2025	92	63.16%	7,149.00
	Adapter	1,862.72	31-12-2024	31-12-2024	31-03-2025	91	63.16%	293.00
	TP Link Deco	7,626.28	20-05-2024	20-05-2024	31-03-2025	315	63.16%	4,157.00
	TP Link Deco	4,236.44	27-05-2024	27-05-2024	31-03-2025	308	63.16%	2,258.00
	TP Link Deco	6,778.82	07-09-2024	07-09-2024	31-03-2025	205	63.16%	2,405.00
	TP Link Deco	5,931.36	15-10-2024	15-10-2024	31-03-2025	167	63.16%	1,714.00
		1,91,654.51						**53,655.00**
	Grand Total	**18,56,143.51**						**2,55,116.00**

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NOTE 12 : Deferred Tax Assets

Sr.No.	Particulars	2024-25	2023-24
a)	Timing difference for assets:		
i)	Closing WDV as per Companies Act	34.54	27.49
ii)	Closing WDV as per Income Tax Act	22.93	19.89
b)	**Timing Difference in fixed assets (ii-i)**	**(11.61)**	**(7.60)**
C)	Timing Difference of Gratuity	-	-
D)	Net Timing Difference (A+B)	**(11.61)**	**(7.60)**
E)	Tax @ 26.00%	(3.02)	(1.98)
F)	Closing Balance in DTA /(DTL) account	0.81	3.83
G)	Opening DTA/ (DTL)	3.83	5.81
H)	Increase in DTA/ (DTL) During the Year Cr/(Dr.) To P&L A/c (Round-off)	**(3.02)**	**(1.98)**

Robokidz Eduventures Pvt. Ltd.

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

ROBOKIDZ EDUVENTURES PRIVATE LIMITED
Survey No 90/2,Plot No 20, Dhayarkar Colony,Mundhwa, Pune, MH, India- 411036
CIN:U74900PN2014PTC153530

I. Basic Earning Per Share (Values in Rs.)

Sr No	Particulars	31-Mar-25	31-Mar-24
i	Net Profit/(Loss) for the period	**5,28,16,286**	2,33,35,494
ii	Weighted Average No. of Equity Shares O/S	**7,08,904**	5,00,000
iii	Basic Earning Per Share (i/ii)	**74.50**	46.67

II. Weighted Average Number of Shares outstanding

Sr No	Particulars	No of Shares	No of Days O/s	Weighted no. of shares
1	Opening Balance	500000	365	500000
2	Fresh Issue	1250000	61	208904
	Total	**1750000**		**708904**

NOTE 30: RELATED PARTY DISCLOSER (AS 18) ₹ in Lakhs

List of related Parties

a] Key Management Personnel

Sr No	Name	Designation
1	Mrs Deenal Shah	Director
2	Mr Sagar Sanghvi	Director

b] Other related parties with whom transactions have taken Place

Transaction with Related Parties

S No	Nature of Transaction		Value of Transaction		Amount Outstanding	
			31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
A	**Remunertion to Directors**		40	28		
				-	-	-
B	**Unsecured Loan taken & Repaid Net Balance**					
	1 Sagar Sanghvi	Loan Accepted	38	52		
	2 Deenal Shah	Loan Accepted	25	102		
	3 Piyush Arun Shah	Loan Accepted				
	4 Sagar Sanghvi	Loan Repaid	37	52		
	5 Deenal Shah	Loan Repaid	25	74		
	6 Piyush Arun Shah	Loan Repaid				
	7 Sagar Sanghvi	Amount O/s			1	7
	8 Deenal Shah	Amount O/s	-	-	-	66
	9 Piyush Arun Shah	Amount O/s			-	-
	TOTAL		**165.45**	**307.99**	**1**	**74**

NOTE 31: DEFERRED TAX

During the year company has created deferred tax liability of Rs. 362131/- on account of different rates of depreciation as per Income Tax Act 1961 and depreciation as debited in books of accounts as per Company's Act 2013.

NOTE 32: SEGMENT REPORTING

The Company at present is engaged in the business of manufacture and sale of plastic moults and dies which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company

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NOTE 33: AUDITORS REMUNERATION:

Sr No	Particulars	31-Mar-25	31-Mar-24
1	Company Audit Fees	2.00	0.75
2	Tax Audit Fees	1.00	1.00
3	Other Fees	-	**0.25**
		3.00	**2.00**

NOTE 34: DETAILS OF RAW MATERIAL & COMPONENTS CONSUMED

Sr No	Particulars	31-Mar-25		31-Mar-24	
		%	Amount	%	Amount
1	Imported	0.25	12	-	-
2	Indigenous	99.75	4,722	100.00	3,136
		100	**4,722**		**3,136**

NOTE 35: DISCLOSURES UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT 2006

Sr No	Particulars	31-Mar-25	31-Mar-24
i	Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	
ii	Interest due thereon remaining unpaid to any supplier as at the end of the accounting	-	
iii	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	
iv	The amount of interest due and payable for the year	-	
v	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	
vi	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	

NOTE 37: PREVIOUS YEAR FIGURES

The figures of the previous years have been regrouped / rearranged wherever necessary.

As Per Our report of even date
For G N Mantri and Associates
FRN NO 140865W
Chartered Accountants

CA Arpit Chudiwale
(Partner) (M.N. : 161501)
Place: Pune
Date: 26/09/2025

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

For and On Behalf of the Board of Directors of
Robokidz Eduventures Private Limited

Deenal Shah
DIN: 06965296
Place: Pune
Date: 26/09/2025

Sagar Sanghvi
DIN: 03064545
Place: Pune
Date: 26/09/2025

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NOTE 36 : ADDITIONAL REGULATORY INFORMATION

1 The company has used the borrowings from banks and financial institutions for the specific purpose for which they were taken at the balance sheet date.

2 In the opinion of the board, all Property, Plant & Equipment and Non-Current Investments have a value on realization in the ordinary course of business at lease equal to the amounts at which they are stated.

3 Title deeds of all Immovable Properties disclosed in the Financial Statements under Note 11 are held in the name of the Company.

4 As at reporting date, the were no loans and advances outstanding in the Books of Accounts, in the nature of loans granted to Promoters, Directors, KMP & Other related parties (defined under Companies Act, 2013) requiring disclosures in the Financial Statements.

5 As at reporting date and during the period, no proceedings were initiated or pending against the company for holding any Benami Properties under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

6 To the best of the knowledge of the management, the Company has not entered into any transactions with Companies Struck Off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

7 As at reporting date, there are no charges or satisfaction pending to be registered with the Registrar of Companies beyond the statutory period.

8 As at reporting date, the Company did not have any subsidiary company, and consequently is not required to comply nor report in the Financial Statements, under the provisions of clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

9 **Accounting Ratios**

Sr.No	Ratio	Numerator	Denominator	FY 2024-25	FY 2023-2024	% Variance
1	Current Ratio	Current assets	Current liabilities	2.19	2.12	-3.23%
2	Debt-equity Ratio	Debt	Share Holders Fund	0.90	2.94	69.49%
3	Return on equity Ratio	Net profit after tax	Shareholder's equity	0.48	0.53	8.77%
4	Inventory turnover Ratio	Turnover	Average Inventory	-11.78	19.40	160.76%
5	Trade receivables turnover Ratio	Turnover	Average Trade Receivable	3.30	0.08	-4247.47%
6	Trade payables turnover Ratio	Total Purchase	Average Trade Payable	8.68	0.06	-14898.99%
7	Net capital turnover Ratio	Turnover	Capital Invested	5.37	8.65	37.95%
8	Net profit Ratio	Net Profit fter tax	Revenue	8.99%	6.11%	-47.03%
9	Return on capital employed	Earning before interest and tax	Capital employed	0.84	1.03	18.25%
10	Return on investment	Income of Investment	Total Investment	-	-	0%

Reason for variance more than 25%

i] Variance in Current ration / Trade receivable / Capital Turnover ratio / Net profit ration is due to Company

ii] Variance in return on equity ratio / Net capital turnover ratio / return on capital ratio is due to

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 # Input for Ratio analysis

Sr No	Particulars	2024-25	2023-24
1	**Current Ratio**	**2.19**	**2.12**
	Current assets	2,720.79	2,430.17
	Current liabilities	1,242.59	1,145.66

Sr No	Particulars	2024-25	2023-24
2	**Debt-equity Ratio**	**0.90**	**2.94**
	Debt	981.48	1,296.55
	equity	1,094.18	441.02
3	**Return on Equity Ratio**	**0.48**	**0.53**
	Net profit after tax	528.16	233.35
	Shareholder's equity	1,094.18	441.02
4	**Inventory turnover Ratio**	**(11.78)**	**19.40**
	Sales	5,875.28	3,816.59
	Average Inventory	(498.59)	196.78
	Opening Inventory	193.94	587.49
	Closing Inventory	(1,191.11)	(193.94)
5	**Trade Receivable turnover Ratio**	**3.30**	**0.08**
	Sales	5,875.28	3,816.59
	Average trade Receivable	1,782.43	50,338.01
	Opening Debtors	1,426.75	98,537.91
	Closing Debtors	2,138.11	2,138.11
6	**Trade payables turnover Ratio**	**8.68**	**0.06**
	Purchase	5,660.81	2,666.29
	Average trade payables	652.30	46,083.00
	Opening Creditors	448.92	855.68
	Closing Creditors	855.68	91,310.31
7	**Net Capital Turnover Ratio**	**5.37**	**8.65**
	Net Capital	1,094.18	441.02
	Turnover	5,875.28	3,816.59
8	**Net profit Ratio**	**8.99%**	**6.11%**
	Net Profit After Tax	528.16	233.35
	Turnover	5,875.28	3,816.59
9	**Return on capital employed**	**0.84**	**1.03**
	EBIT	920.86	453.99
	Capital employed (Equity + Debt)	1,094.18	441.02
10	**Net capital Turnover Ratio**	**5.37**	**8.65**
	Net sales	5,875.28	3,816.59
	Net Capital	1,094.18	441.02

10 During the reporting period, there were no schemes of arrangements covered under section 230 to 237 of Companies Act, 2013 requiring any disclosures in the Financial Statements.

11 During the reporting period, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds), to any other persons or entities, including foreign entities (collectively referred to as "Intermediaries"), with the understanding that such Intermediaries shall directly or indirectly invest/lend in other persons or entities identified by or on behalf of the Company, or provide any guarantee/security on behalf of the Company. Furthermore, the Company has not received any such amounts where the Company is an Intermediary to other persons or entities.

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12 The Company has no transactions requiring disclosure in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961. Further, there are no items of previously unrecorded incomes and related assets requiring disclosure in the Financial Statements.

13 During the reporting period, the Company has not traded or invested in Crypto currency or Virtual Currency.

14 **Trade Payables Ageing Schedule**

(Amount in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 years	2-3 years	More than 3 yrs	
(i) MSME					-
(ii) Others	448.92	-	-	-	448.92
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-

15 **Trade Receivables Ageing Schedule**

(Amount in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	
(i) Undisputed Trade Receivables – Considered Good	1,426.75	-	-	-	1,426.75
(ii) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-

Shareholding of Promoters

Shares held by promoters at the end of the year				% change during the year
Promoter name		No. of Shares	% Held	
1	Deenal Shah	0	0.00%	85.00%
2	Megha Inamdar	25000	1.43%	0.00%
3	Piyush shah	50000	2.86%	0.00%
		75000	**4.29%**	**0.00%**

NOTE 37: PREVIOUS YEAR FIGURES
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As Per Our report of even date
For G N Mantri and Associates
FRN NO 140865W
Chartered Accountants

G. N. MANTRI & ASSOCIATES FRN No. 140865W CHARTERED ACCOUNTANTS

CA Arpit Chudiwale
(Partner) (M.N. : 161501)
Place: Pune
Date: 26/09/2025

For and On Behalf of the Board of Directors of
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