

EXTRA BLUE
PRIVATE
LIMITED

March 31

2025

Audited Financial Statement
for Financial Year 2024-2025

Annual
Report

MEW

DIRECTORS' REPORT

To,
The Members,

Your directors are pleased to present the Third Annual Report and the Company's audited financial statement for the financial year ended March 31, 2025.

FINANCIAL RESULTS

The Company's financial performance, for the year ended March 31, 2025 is summarized below:-

	31st March, 2025		31st March, 2024	
Profit Before Interest, Depreciation and Tax	1,38,68,561.13			1,08,29,587.42
Less: Finance Cost	38,07,671.64			32,57,227.33
Depreciation	73,62,497.99			65,58,082.12
Profit Before Tax				10,14,277.97
Less: Deferred Tax				173.81
Less: Exceptional Item/Extraordinary Item	26,98,391.50 (7,30,439.60)			0.00
Less: Provision for Taxations	9,45,135.05			0.00
Profit After Tax	24,83,696.05			10,14,104.16
Add: Profit Brought Forward	10,14,104.16			0.00
Less: Transfer to Reserves				NIL
Profit Carried Forward	34,97,800.21			10,14,104.16

DIVIDEND

Commercial operations has been started during the year by the company. In view of requirements of funds and to conserve and strengthen the financial resources of the company, the directors do not recommend the payment of dividend for the year ended 31st March 2025.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

AMOUNTS TRANSFERRED TO RESERVES

Net profit of the company after provision for taxes has been transferred to profit and loss account and has been carried forward.

OPERATIONS AND THE STATE OF COMPANIES AFFAIRS

There is no change in the nature of business during the year under review.

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED

[Signature]
DIRECTOR

MATERIAL CHANGES AND COMMITMENT

No material changes and commitments have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to energy conservation, technology absorption as required to be disclosed under section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of Companies (Accounts) Rules 2014 are not applicable to the company. Details of foreign exchange earnings and outgo, as required to be disclosed under the Act, are given here under: -

Foreign Exchange Earnings	Nil
Foreign Exchange Outgo (euro)	Nil

MEETINGS OF THE BOARD

Meetings of the Board of Directors were held during the year as against the minimum requirement of four meetings.

The details of Board meetings are given below: -

Date	Board Strength	No. of Directors Present
10.05.2024	2	2
24.06.2024	2	2
03.09.2024	2	2
26.09.2024	2	2
23.12.2024	2	2
20.03.2025	2	2

Meetings of Board held during the year and Directors' attendance

Name of Directors'	No. of Meetings attended
Nitesh Agarwal	6
Subhash Kumar Agarwal	6

DIRECTORS

During the year under review, there has been no fresh appointed on the board of directors of the company.

STATUTORY AUDITORS

M/s AMSD & ASSOCIATES, Chartered Accountants (Firm Reg No 016392C), has been appointed as the Statutory Auditors of the Company for a period of five years in the Annual General Meeting held on 29.09.2023 subject to ratification of their appointment by the members at every subsequent AGM. In terms of the provisions relating to statutory auditors forming part of the Companies Amendment Act, 2017, notified on May 7, 2018, ratification of appointment of Statutory Auditors at every AGM is no more a legal requirement. Accordingly, the Notice convening the ensuing AGM does not carry any resolution on ratification of appointment of Statutory Auditors.

EXTRA BLUE PRIVATE LIMITED
Subhash Kumar Agarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED
DIRECTOR

AUDITORS' OBSERVATION

The Notes on Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

EMPLOYEES

There are no employees in respect of which information is required to be given in terms of the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

RISK MANAGEMENT POLICY

The Company does not have any Risk Management policy as the elements of risk threatening the company's existence are very minimal.

SHARE CAPITAL

- I. The company has not issued any equity shares with differential rights/ sweat equity shares / employee stock options / bonus shares during the year under review.
- II. The company has not bought back any of its securities during the year under review.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

I. Details of Subsidiaries, Joint Venture and Associate Company

The Company has no Associate Company. The company is a subsidiary company of M/s S Dayal Construction P Ltd.

II. Performance and Financial Position

Since the company has no subsidiaries/joint ventures/associates, the preparation of Consolidated Financial Statements is not applicable to the company.

CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE COMMITTEE

Considering the turnover/net worth/net profit, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility and Governance Committee are not applicable to the company.

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.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

Pursuant to Section 188(1) of the Companies Act 2013 read with Companies [Meetings of Board and Its Powers] Rules, 2014, 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.

LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

The company has neither given any loans, nor made investments, guarantees, securities during the year under review.

EXTRA BLUE PRIVATE LIMITED

Sudhakar Kumar
DIRECTOR

EXTRA BLUE PRIVATE LIMITED

DIRECTOR

EXTRACT OF ANNUAL RETURN

Extract of Annual Return of the Company is attached herewith in prescribed Form MGT 9 to this Report.

DEPOSITS

No reporting is required in respect of deposits covered under Chapter V of the Act as the company has not accepted any deposits during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Your directors state that:

- i) in the preparation of the annual accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii) they have 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 as at March 31, 2025 and of the loss of the Company for the year ended on that date;
- iii) they have taken proper and sufficient care to the best of their knowledge and ability, for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the annual accounts have been prepared on a going concern basis.
- v) they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively and
- vi) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

LITIGATIONS

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN & WORKPLACE [(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013]

Your Directors further state that during the year under review, there were no cases filed pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ACKNOWLEDGEMENT

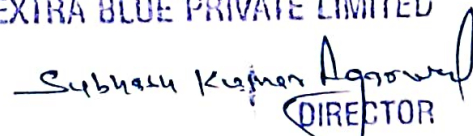
Your directors would like to express their grateful appreciation for assistance and co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company.

EXTRA BLUE PRIVATE LIMITED



DIRECTOR

For and on behalf of the Board
EXTRA BLUE PRIVATE LIMITED



SUBHASH KUMAR AGARWAL

Chairman

(Din:03247361)

Place: Jamshedpur

Date: 29/08/25

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON 31.03.2025
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i.	CIN	U24290JH2022PTC019235
ii.	Registration Date	26.08.2022
iii.	Name of the Company	EXTRA BLUE PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	PRIVATE LIMITED
v.	Address of the Registered office and contact details	C/O SUBHASH KUMAR AGARWAL, PUNJABI LANE, MANGO, JAMSHEDPUR, JHARKHAND-831012.
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, If any	-----

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr.No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Manufacture of the other chemical products n.e.c	24299	100%
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
1.	S Dayal Construction Pvt Ltd	U70109WB2012PTC181388	Holding	99.98	2(46)
2.					
3.					
4.					

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i. Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
Promoter									
Indian Individual/		2	2	0.01%		2	2	0.01%	

Subhash Kumar Agarwal
 DIRECTOR

HUF									
) Central Govt									
) State Govt(s)									
) Bodies Corp	9998	9998	99.98%		9998	9998	99.98%	----	
) Banks / FI									
) Any Other									
Sub-total(A)(1):-	10000	10000	100%		10000	10000	100%	----	
) Foreign									
) NRIs-Individuals									
) Other-Individuals									
Bodies Corp.									
Banks / FI									
) Any Other....									
Sub-total(A)(2):-									
3. Public Shareholding									
. Institutions									
) Mutual Funds									
) Banks / FI									
) Central Govt									
) State Govt(s)									
) Venture Capital Funds									
Insurance Companies									
) FIIs									
) Foreign Venture Capital Funds									
Others (specify)									
Sub-total(B)(1)									
. Non Institutions									
) Bodies Corp.									
(i) Indian									
(ii) Overseas									
) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
(ii) Individual shareholders holding									

EXTRA BLUE PRIVATE LIMITED

EXTRA BLUE PRIVATE LIMITED

Sybilash Kumar
DIRECTOR

DIRECTOR

nominal share capital in excess of Rs 1 lakh									
Others (Specify)									
Sub-total (B)(2)									
Total Public Shareholding (B)(1) + (B)(2)									
Shares held by Custodian or GDRs & ADRs									
Grand Total (A+B+C)		10000	10000	100%		10000	10000	100%	

ii. Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total	
1.	SUBHASH KR AGARWAL	01	0.01%	-	01	0.01%		-
2.	NITESH AGARWAL	01	0.01%	-	01	0.01%		-
	S Dayal Construction Pvt Ltd	9998	99.98%	-	9998	99.98%		-
	Total	10000			10000			

iii. Change in Promoters' Shareholding (please specify, if there is no change)

	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year	0	0.00%	0	0.00%
Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc): Allotment 26.08.2022	10000	100%	10000	100%
At the End of the year	10000	100%	10000	100%

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED

[Signature]
DIRECTOR

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	4,67,48,436.93	2,71,59,153.00		7,39,07,589.93
Principal Amount				
(i) Interest due but not paid				
(ii) Interest accrued but not				
Total(i+ii+iii)	4,67,48,436.93	2,71,59,153.00		7,39,07,589.93
Change in Indebtedness during the financial year				
Addition	43,18,329.49	17,48,630.00		60,66,959.49
Reduction				
Net Change	43,18,329.49	17,48,630.00		60,66,959.49
Indebtedness at the end of the financial year	4,24,30,107.44	2,54,10,523.00		6,78,40,630.44
Principal Amount				
(i) Interest due but not paid				
(ii) Interest accrued but not				
Total (i+ii+iii)	4,24,30,107.44	2,54,10,523.00		6,78,40,630.44

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
	Gross salary	SUBHASH KR AGARWAL	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NITESH AGARWAL	Nil
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		
	Stock Option		
	Sweat Equity		
	Commission - as % of profit - others, specify...		
	Others, please specify		
	Total(A)		
	Ceiling as per the Act		

EXTRA BLUE PRIVATE LIMITED

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal

DIRECTOR

DIRECTOR

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
	Independent Directors ·Fee for attending board committee meetings ·Commission ·Others, please specify					
	Total(1)					
	Other Non-Executive Directors ·Fee for attending board committee meetings ·Commission ·Others, please specify					
	Total(2)					
	Total(B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD

Particulars of Remuneration	Key Managerial Personnel			
	CEO	Company Secretary	CFO	Total
Gross salary (a)Salary as per provisions contained in section17(1)of the Income-tax Act,1961 (b)Value of perquisites u/s 17(2)Income-tax Act,1961 (c)Profits in lieu of salary under section 17(3)Income-tax Act,1961				
Stock Option				
Sweat Equity				
Commission- as% of profit -others, specify...				
Others, please specify				
Total				

VII. PENALTIES/PUNISHMENT/COMPOUNDINGOFFENCES:

Sl. No.	Section of the companies Act	Brief description	Details of Penalty/ Punishment/Compoundi ng fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
Company					
Penalty					
Punishment					
Compounding					
Directors					
Penalty					
Punishment					
Compounding					
Other Officers In Default					
Penalty					
Punishment					
Compounding					

EXTRA BLUE PRIVATE LIMITED

EXTRA-BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
DIRECTOR

DIRECTOR

FORM NO AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

1. Details of contracts or arrangements or transactions not at Arm's length basis. NIL

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	
	Nature of contracts/arrangements/transaction	
	Duration of the contracts/arrangements/transaction	
	Salient terms of the contracts or arrangements or transaction including the value, if any	
	Justification for entering into such contracts or arrangements or transactions'	
	Date of approval by the Board	
	Amount paid as advances, if any	
	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

Details of contracts or arrangements or transactions at Arm's length basis. NIL

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	
	Nature of contracts/arrangements/transaction	
	Duration of the contracts/arrangements/transaction	
	Salient terms of the contracts or arrangements or transaction including the value, if any	
	Date of approval by the Board	
	Amount paid as advances, if any	

EXTRA BLUE PRIVATE LIMITED
 Subhash Kumar
 DIRECTOR

EXTRA BLUE PRIVATE LIMITED
 DIRECTOR



AMSD
CHARTERED ACCOUNTANTS



Associates
3rd Floor, Silver Cage Mall,
10 Diagonal Road, Bistupur,
Jamshedpur - 831 001

INDEPENDENT AUDITORS' REPORT

To,
The Members of Extra Blue Private Limited.

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Extra Blue Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss for the year then ended, 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 financial statements give the information required by the Companies Act, 2013 ('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 March 31, 2025, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Other Information

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, Business Responsibility 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.

Phone : 0657 - 2320124, 9835105049, E-mail : moonkamanish@hotmail.com, camoonka@gmail.com

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.

Responsibilities of Management and those charged with Governance for the Financial Statements

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

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

The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based

on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern

- 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.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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 account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet and the statement of profit and loss, dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid 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 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 the company is exempt from getting an audit opinion on internal financial control.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

The Company does not have any pending litigations which would impact its financial position;

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

There has been no delay in transferring amounts, required to be transferred, to the Investor Protection Fund by the Company



d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

d. (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

d. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

(i) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account 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 software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The company has preserved audit trail as per the statutory requirements for record retention.

For A M S D & Associates
Chartered Accountants
FRN No. 016392C

AM



CA. M Moonka
Partner
Mem No. : 078858
JDIN :

Place: Jamshedpur
Date : 29.08.2025

ANNEXURE "A"

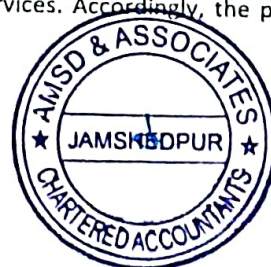
TO THE INDEPENDENT AUDITORS' REPORT

(referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of the date)

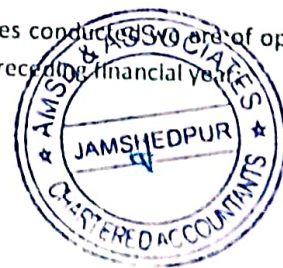
On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment/Work in Progress.
(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, 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 during the year.
- ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) The Company does not have working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- iii) The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.
- iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.
- v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.



- (vii) (a) 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, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of 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 that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, 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;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation 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 explanation given to us, no whistle-blower complaints, received during the year by the company;
- (ii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (iii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (iv) (a) According to the information and explanations given to us, the company is not required to appoint an internal auditor in terms of section 138(1) of the Companies Act, 2013.
- (v) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (vi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (vii) According to the information and explanations given to us and based on the audit procedures conducted, we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.



- (xix) 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 the audit report indicating that company is incapable 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) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) There has been no qualification/adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For A M S D & Associates
Chartered Accountants
FRN No. 016392C



CA. M Moonka
Partner
Mem No. : 078858
UDIN :



Place: Jamshedpur
Date : 29.08.2025

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
(1) Shareholders' funds			
(a) Share capital	2	1.00	1.00
(b) Reserves and surplus	3	34.02	9.62
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	4	534.00	615.68
(b) Deferred tax liabilities (Net)	42	-10.90	-3.59
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(4) Current liabilities			
(a) Short-term borrowings	7	80.28	65.29
(b) Trade payables:-	8		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises			-
(B) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		.94	29.39
(c) Other current liabilities	9	67.08	61.22
(d) Short-term provisions	10	9.45	4.11
TOTAL		715.88	782.72
(1) Non-current assets			
(a) Property Plant & Equipments and Intangible Assets			
(i) Property, Plant & Equipments	11	466.10	574.60
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	-	.00
(c) Deferred tax assets (net)	13	-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
		466.10	574.60
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	15	127.98	85.10
(c) Trade receivables	16	111.75	101.70
(d) Cash and Bank Balances	17	.78	.21
(e) Short-term loans and advances	18	9.27	21.11
(f) Other current assets		-	-
TOTAL		715.88	782.72

Significant Accounting Policies
as on Financial Statements

1
2 to 53

Manish Moonka & Associates
Chartered Accountants
Registration No:- 016392C

Manish Moonka
Chartered Accountant
Membership No. 078858
UIN: 25078858BMSNEM 2293
Office - Jamshedpur
Dated - 29/08/25



AS PER OUR ANNEXED REPORT OF EVEN DATE
For and on behalf of Board

EXTRA BLUE PRIVATE LIMITED

Subhish Kumar Agarwal
Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 00170777)

EXTRA BLUE PRIVATE LIMITED

& Loss statement for the year ended 31st March 2025

Particulars	Note No.	(Rupees in Lakhs)	
		Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
I Revenue from operations	19	1080.47	928.00
II Other income	20	1.80	.80
III Total Income (I + II)		<u>1082.28</u>	<u>928.79</u>
IV Expenses:			
Cost of materials consumed		-	-
Purchases of Stock in Trade	21	760.38	390.94
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	22	-42.88	-85.10
Employee benefits expense	23	14.00	3.64
Finance costs	24	38.08	32.57
Depreciation and amortization expense	11	73.62	65.58
Other expenses	25	212.10	111.02
Total expenses		<u>1055.30</u>	<u>518.65</u>
V Profit before exceptional and extraordinary items and tax (III-IV)		26.98	10.14
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		26.98	10.14
VIII Extraordinary Items		-	-
IX Profit before tax (VII- VIII)		26.98	10.14
X Tax expense:			
(1) Current tax		9.45	4.11
(2) Deferred tax		-7.30	-3.59
		<u>2.15</u>	<u>.52</u>
XI Profit (Loss) for the period from continuing operations (IX-X-XIV)		24.84	9.62
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)		<u>24.84</u>	<u>9.62</u>
XVI Earnings per equity share: (Rs)			
(1) Basic		248.37	96.24
(2) Diluted		248.37	96.24

Significant Accounting Policies
Notes on Financial Statements

1
2 to 53

For A.M.S.D & Associates
Chartered Accountants
Firm Registration No:- 016392C

A. Manish Moonka
Partner
Membership No. 078858
DIN: 25078858BMSNEM 2293
Office:- Jamshedpur
dated:- 29/09/25



AS PER OUR ANNEXED REPORT OF EVEN DATE
For and on behalf of Board

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 00170777)

SIGNIFICANT ACCOUNTING POLICIES

Note: 1

A. Basis of Preparation of Financial Statements

The Financial Statements have been prepared in accordance with historical cost convention with generally accepted accounting principles and provisions of the Companies Act 2013 (to the extent applicable) and the Accounting Standard notified in Companies (Accounting Standard) Rules, 2006, to the extent applicable.

The Company Generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

B. Use of Estimates

The preparation of the Financial Statements in conformity with the generally accepted accounting principal require the management to make the estimates and assumptions that effect the reported amounts of the assets and liabilities as on the balance sheet date, the reported amount of revenue and expenses for the period and disclosure of contingent liabilities as on the balance sheet date. The estimates and assumptions used in these financial statements are based upon management's evaluations of the relevant facts and circumstances as of the date of financial statements. Actual result could differ from estimates.

C. Property Plant & Equipment

(i) Tangible Assets

Tangible Assets are carried at cost less accumulated depreciation and accumulated impairment losses if any. The cost includes inward freights, non-refundable duties / taxes other incidental expenses directly incurred upon the date of commissioning of such assets. Impairment loss is recognized whenever the carrying amount of tangible fixed assets of a cash generating unit exceeds its recoverable amount (i.e higher of net selling price and value in use). Profit and loss on disposal of fixed assets is recognized in the statement of profit & Loss.

(ii) Intangible Assets

Intangible Assets are carried at cost net of accumulated amortization and accumulated impairment losses if any. There is no intangible asset with the company.

D. Inventories

The stock of raw materials and finished goods is valued at lower of cost and net realizable value. Cost is determined using FIFO method and includes relevant overheads, wherever applicable. The Stock of Stores and spares and packing materials have been valued at cost as estimated by the management.

EXTRA BLUE PRIVATE LIMITED
Subhash Kumar Aggarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED
[Signature]
DIRECTOR

E. Revenue Recognition

- (i) Incomes are accounted on accrual basis to the extent it is possible to ascertain the income with reasonable accuracy.
- (ii) Sales are recognized net of returns, on dispatch of goods to the customer and reflected in the accounts at gross realizable value net of Indirect Taxes.
- (iii) Interest income is recognized on a time-proportion basis using the effective interest method. When a receivable is impaired, the Group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at original effective interest rate of the instrument, and thereafter amortizing the discount as interest income.
- (iv) Dividend income is recognized when the right to receive payment is established.

F. Depreciation

Depreciation on Property, Plant & Equipments has been provided on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

G. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the date of investment are classified as current investments. All other investments are classified as long term investment. Long terms investments are carried at cost less written down for any diminutions, other than temporary in carrying value. Current investments are carried at lower of cost or fair market value on individual investment basis.

H. Taxes on Income

Income Tax Expense for the year comprises of current tax and deferred tax. Current tax provision has been made as per the Income Tax Act, 1961. Deferred tax is recognized for all Timing differences, subject to the consideration of prudence, applying the tax rates that have been substantively enacted by the Balance Sheet Date.

I. Provisions & Contingencies

A provision is recognized for a present obligation as a result of past event it is possible that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimate of the amount required to settle the obligation at the Balance Sheet date.

Contingent Liabilities are disclosed when there is possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is termed as contingent liability. Contingent Assets are neither recognized nor disclosed in the financial statement.

J. Borrowing costs

Borrowings costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for the intended use or sale.

EXTRA BLUE PRIVATE LIMITED

Surbhach Kumar Agarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED

DIRECTOR

K. Employee Benefit Expenses

i. Short term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services. These benefits include performance incentive and compensated absences.

ii. Post-employment benefits

a. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

b. Defined benefit plans

The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the Statement of Profit and Loss.

iii. Employee Separation Costs

Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is charged to the Statement of Profit and Loss in the year of exercise of option by the employee.

L. Preliminary expenses are amortised over a period of 5 years.

M. Previous year figures has been rearranged and regrouped wherever necessary.

For AMSD & ASSOCIATES

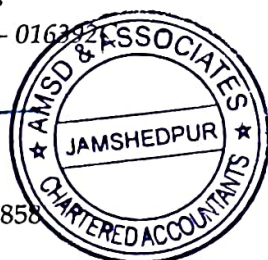
Chartered Accountants

Firm Registration No: - 016392

CA. M Moonka

Partner

Membership No. 078858



EXTRA BLUE PRIVATE LIMITED

Subhash Kumar
DIRECTOR
Director

For and on behalf of Board

EXTRA BLUE PRIVATE LIMITED

DIRECTOR
Director

Place: - Jamshedpur

Date: - 29/08/25

(Rupees in Lakhs)

SHARE CAPITAL

Authorised Share Capital:
1,00,000 Equity Shares of Rs 10/- each

10,00,000.00 10,00,000.00

Issued, Subscribed and Paid up:
1,00,000 Equity Shares of Rs 10/- each

1,00,000.00 1,00,000.00

1,00,000.00 1,00,000.00

Terms / rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for financial year 2023-24. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Shares held by holding / ultimate holding company and / or their subsidiaries / associates

There is no holding company in current year and previous year.

Details of Shareholders holding more than 5% shares

Name of the Shareholder	No. of Shares	% held	No. of Shares	% held
(a) SUBHASH KUMAR AGARWAL	1	0.01	1	0.01
(b) NITESH AGARWAL	1	0.01	1	0.01
(c) S.DAYAL CONSTRUCTION PVT LTD	9998	99.98	9998	99.98

The reconciliation of the number of shares outstanding is set out below:

	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	1,00,000.00	1,00,000.00
Add: Share issued during the year	-	-
Less: Shares cancelled on buy back of Equity Shares	-	-
Equity Shares at the end of the year	1,00,000.00	1,00,000.00

Shares held by the promoters at the end of the year

S. No.	Name of the Promoter	As at 31st March 2025		% change during the year	As At 31st March 2024	
		No of Shares	% of Total Shares		No of Shares	% of Total Shares
1	SUBHASH KUMAR AGARWAL	1	0.01%	-	1	0.01%
2	NITESH AGARWAL	1	0.01%	-	1	0.01%
3	S.DAYAL CONSTRUCTION PVT LTD	9998	99.98%	-	9,998	99.98%

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
DIRECTOR

Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED

[Signature]
DIRECTOR

Director
(DIN: 00170777)



(Rupees in Lakhs)

Note - 3

RESERVE AND SURPLUS

Security Premium	-	-
Capital Redemption Reserve	-	-
Profit and Loss Account	9.62	-
As per last Balance Sheet	24.84	9.62
Add: Profit for the year	34.46	9.62
Add: Reserve & Surplus		
Less: Appropriations (IT of Earlier Year)	.41	.00
	34.02	9.62
	34.02	9.62

Note - 4

LONG-TERM BORROWINGS

Secured

Kotak Bank Term Loan (005)	279.90	344.09
Term loan sanction limit 450 Lakhs secured against plant & machinery and current assets. The limits are also secured against first and exclusive charge over land and building of its holding company M/s S Dayal Construction P Ltd.	-	-

Unsecured

Nitesh Kumar Agarwal	96.57	96.57
S.Dayal Construction Pvt Ltd	66.45	78.46
Subhash Kumar Agarwal	91.09	96.57
	534.00	615.68

Note - 5

OTHER LONG-TERM LIABILITIES

Other Long-term	-	-
	-	-

Note - 6

LONG TERM PROVISIONS

Advance for House Construction	-	-
	-	-

Note - 7

SHORT TERM BORROWINGS

Secured

Repayable on demand		
(A) From Banks		
Kotak Mahindra Bank (5966)	80.28	65.29
Overdraft sanction limit Rs 100 Lakhs secured against all the current assets of the company. The limits are secured against first and exclusive charge over land and building of the company of its holding company M/s S Dayal Con- struction P Ltd.	-	-
	80.28	65.29

Note - 8

TRADE PAYABLE

(a) total outstanding dues of micro enterprises and small enterprises	.94	29.30
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		.09
	.94	29.39

Ageing Schedule of Trade Payable is as Below

As At March 31, 2025

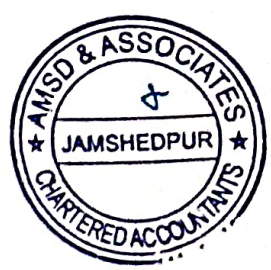
Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME	-	.94	.00	.00	.00	.94
Undisputed Dues- Others	-	.00	.00	.00	.00	.00
Disputed Dues- MSME	-	.00	.00	.00	.00	.00
Disputed Dues- Others	-	.00	.00	.00	.00	.00
	-	.94	.00	.00	.00	.94
Add Unbilled dues						.00
Total Trade Payables						.94

EXTRA BLUE PRIVATE LIMITED

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
Director
(DIN: 03247361)

Director
(DIN: 00170777)



As At March 31, 2024

Particulars	Not Due	Outstanding for the following periods from due date of payment				Total
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed Dues- MSME		.00	.00	.00	.00	.00
Undisputed Dues- Others		29.39	.00	.00	.00	29.39
Disputed Dues- MSME	-	.00	.00	.00	.00	.00
Disputed Dues- Others	-	.00	.00	.00	.00	.00
Add Unbilled dues		29.39	.00	.00	.00	29.39
Total Trade Payables						29.39

OTHER CURRENT LIABILITIES

Current Maturity of Long Term Debts (Installments due within 1 year)	64.12	58.11
GST Payable	.94	.00
RCM Payable	.02	.52
TDS Payable	.65	.51
Commission Payable	.00	1.31
Electricity Expenses Payable	.95	.50
Audit Fees Payable	.41	.25
Consultancy Fees Payable	-	.03
	<u>67.08</u>	<u>61.22</u>

SHORT TERM PROVISIONS

Provision for Income Tax	9.45	4.11
	<u>9.45</u>	<u>4.11</u>

NON CURRENT INVESTMENTS

	Avg Price/NAV	No of Shares/ Units
Investment in Gold Coins	-	-
Investments in Mutual Funds (Unquoted) (Non Trade)	-	-
Investment in Bond (Unquoted) (Non Trade)	-	-
Investment in Shares of Unlisted Company	-	-
Fixed Deposit	-	-
	-	.00
Aggregate Book Value of Unquoted Investments	-	-
Net Assets Value of Mutual Fund	-	-

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
Director
(DIN: 03247361)

DIRECTOR

EXTRA BLUE PRIVATE LIMITED

[Signature]
Director
(DIN: 00170777)

DIRECTOR



(Rupees in Lakhs)

13	Loans & Advances to Related Party		
	(a) Considered good - Secured	-	-
	(b) Considered good - Unsecured	-	-
	Other Loans & Advances		
	(a) Considered good - Secured	-	-
	(b) Considered good - Unsecured	-	-
	(c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)	-	-
	(d) Credit Impaired (Refer Note 43)	-	-
		<u>-</u>	<u>-</u>
14	OTHER NON CURRENT ASSETS		
	Preoperative Expenses	-	-
	Preoperative Consultancy Expenses	-	-
		<u>-</u>	<u>-</u>
15	INVENTORIES		
	Closing Stock	127.98	85.10
		<u>127.98</u>	<u>85.10</u>
16	TRADE RECEIVABLES		
	(a) Trade Receivables considered good - Secured	111.75	101.70
	(b) Trade Receivables considered good - Unsecured	-	-
	(c) Trade Receivables considered good - Doubtful	-	-
	(d) Trade Receivables which have significant increase in Credit Risk (Refer Note 43)	-	-
	(e) Trade Receivables - credit impaired (Refer Note 43)	-	-
		<u>111.75</u>	<u>101.70</u>

Ageing of Trade Receivable
As At March 31, 2025

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	111.75	-	-	-	-	111.75
Undisputed - Considered Doubtful	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-
Disputed - Considered Doubtful	-	-	-	-	-	-

As At March 31, 2024

Particulars	Outstanding for the following period from the due date of Payment					Total
	Less Than 6 Month	6 Month to 1 Year	1-2 Years	2-3 Years	More than 3 years	
Undisputed - Considered Good	101.70	-	-	-	-	101.70
Undisputed - Considered Doubtful	-	-	-	-	-	.00
Disputed - Considered Good	-	-	-	-	-	.00
Disputed - Considered Doubtful	-	-	-	-	-	.00

EXTRA BLUE PRIVATE LIMITED

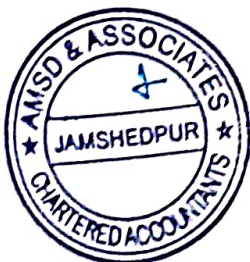
EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Agarwal
Director
(DIN: 03247361)

DIRECTOR

Director
(DIN: 00170777)

DIRECTOR



(Rupees in Lakhs)

17 CASH AND BANK BALANCES

Cash and Cash Equivalents

(I) Balance with banks:

* In Current Account & CC/OD A/c

ICICI BANK

(II) Cheque and drafts on hand

(III) Cash on hand

(As Certified by the Management)

(IV) Other Bank Balances

* Term Deposit with SBI for remaining maturity of Less than 12 months

* Cumulative Fixed Deposit with HDFC Bank /Yes Bank/ ICICI Bank for remaining maturity of Less than 12 months

	-	-
	.78	-
	-	-
	.00	.11
	.00	.00
	0	.10
	<u>.78</u>	<u>.21</u>

Term Deposit with SBI, HDFC and Yes Bank is lien with bank against security for borrowings

18 SHORT TERM LOANS AND ADVANCES

(Recoverable in cash or in kind or for value to be received)

OTHERS

(a) Considered good - Secured

(b) Considered good - Unsecured

Advance Payment for Pollution Expenses

Advance Salary

Security Money Deposit

Balance with Revenue Authorities

GST Tax Credit Available

GST Not Showing in 2B

TCS (22-23)

Advance Income Tax

Excess TDS Deposited

TCS (Net of provisions)

TDS (Net of provisions)

(c) Loans Receivables which have significant increase in Credit Risk (Refer Note 43)

(d) Credit impaired (Refer Note 43)

	-	-
	.59	.99
	3.40	.00
	.04	.00
	.20	19.82
	.11	.03
	.04	.03
	4.00	.00
	.04	.04
	.55	.15
	.30	.01
	-	-
	-	-
	<u>9.27</u>	<u>21.11</u>

EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 03247361)

DIRECTOR

EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 00170777)

DIRECTOR

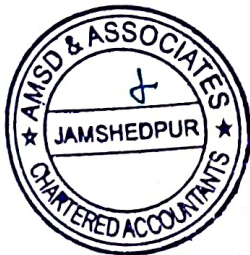


(Rupees in Lakhs)

18 REVENUE FROM OPERATIONS		
(a) Sales of Products	1099.65	528.00
Less: sales (internal)	19.17	-
(b) Supply of Services	-	-
(c) Other Operating Revenues	-	-
	<u>1090.49</u>	<u>528.00</u>
19 OTHER INCOME		
Discount Received	-	-
Sale of Services	-	-
Interest on IT Refund	-	-
Sale of empty bag of urea	1.45	.35
Other Income	.31	.45
	<u>1.80</u>	<u>.80</u>
20 PURCHASE OF TRADED GOODS		
Purchases (Net)	760.38	390.94
	<u>760.38</u>	<u>390.94</u>
21 CHANGE IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND TRADED		
Inventories (at close)		
Traded Goods	127.98	85.10
Shares of various companies	.00	.00
Inventories (at commencement)		
Traded Goods	85.10	.00
Shares of various companies	.00	.00
	<u>-42.88</u>	<u>-85.10</u>
22 EMPLOYEES BENEFIT EXPENSES		
Salaries, Bonus and allowances	13.46	3.44
Staff welfare expenses	.53	.19
Directors Remuneration	-	-
	<u>14.00</u>	<u>3.64</u>
23 FINANCE COST		
Bank Charges	38.08	.01
Interest on Term Loan	.00	27.47
Bank Interest	.00	5.09
	<u>38.08</u>	<u>32.57</u>

EXTRA BLUE PRIVATE LIMITED

Subhash Kumar Aggarwal
Director
(DIN: 03247361)



EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 00170777)

DIRECTOR

OTHER EXPENSES

Business Development Expenses	3.77	2.73
Compliance Expenses	3.03	1.18
Insurance Expenses	22	.51
Audit Fees	.45	.25
Accounting Charges	.00	1.27
Office Expenses	1.09	.59
Office Rent	.92	.00
Postage & Courier	.44	.10
Professional Fee	.09	.00
Printing & Stationery	1.03	2.59
Repair & Maintenance	37.67	3.50
ISO Certificate	.25	.00
Commission Expenses	.00	1.52
Internet Expenses	.05	.04
Lease Rent	.10	.15
Fuel Expenses	11.45	4.13
Pollution Control Expenses	.39	.20
Software Upgradation Expenses	.35	.13
Survey Expenses	.00	.21
Trade Mark Logo Expenses	.00	.15
Travelling Expenses	.70	1.18
Consumable Material	8.96	3.30
Fooding Expenses	.50	.00
Electrical Maintenance	.00	1.27
Freight and Transportation Expenses	84.68	62.24
Petrol Allowance	1.55	.00
Lab Testing Charges	1.22	2.31
Contractors Labour Payment	19.89	10.88
Electricity Expenses	9.44	5.74
Misc Expenses	1.51	.00
Written Off	.91	.00
Rounded Off	-.03	.00
Advertisement	1.76	.00
Loading & Unloading Charges	14.44	1.55
Social Welfare	.58	.00
Labour Charges	.00	.51
Water Supply Charges	4.66	2.78
	212.10	111.02

note-26 Contingent Liabilities & Commitments (To the Extent Not Provided for) : NIL

note-27 Amount of Dividend Proposed : NIL

note-28 Securities Made for Specific Purpose : NIL

note-29 The Company has used the borrowings from the bank and Financial institution for the specific purpose for which it was taken at the balance sheet date.

note-30 The title Deeds of the immovable properties are in the name of the company.

note-31 The company has not revalued it's Property Plant & Equipments (Including right to use assets) During the Financial Year.

note-32 The company has not revalued it's Intangible Assets During the Financial Year.

note-33 Loans and Advances in the nature of loans granted to Promoters, Directors, KMP and related parties

Type of Borrower	Current Period		Previous Period	
	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans	Amount of Loans & Advances in the nature of loan outstanding	% to the total Loans & Advances in the Nature of Loans
Promoter	-	-	-	.00
Directors	-	-	-	.00
KMP's	-	-	-	.00
Related Parties	-	-	-	.00

note-34 The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

note-35 The company have Term Loan and Overdraft against current assets, hence filing of QIS data or monthly statement is not applicable.

note-36 The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.



EXTRA BLUE PRIVATE LIMITED
Subhash Kumar Hegde
DIRECTOR
Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED
DIRECTOR
Director
(DIN: 00170777)

BLUE PRIVATE LIMITED

Financial Statements for the Year ended 31st March, 2025

- te - 37 The Company does not have any charges or satisfaction which is yet to be registered with ROC, beyond the statutory period.
- te - 38 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- te - 39 The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous 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).
- te - 40 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- te - 41 Expenditure & Earnings in Foreign Currencies: NIL

te - 42 Disclosure of Earnings Per Share

Particulars	31.03.2025	31.03.2024
Profit/(Loss) for the year (Rs. In Lakhs)	24,83,696.05	9,62,356.54
Number of Shares		
As at the commencement of the year	10,000.00	10,000.00
Issue during the year	-	-
Bought back during the year	-	-
As at end of the year (Nos.)	10,000.00	10,000.00
Earning Per Share (Rs)		
Basic	248.37	96.24
Diluted	248.37	96.24

te - 43 Segment Reporting

te - 44 Related Party Disclosure

Name and relationship with Related Parties:

i) Subsidiary Companies	- NIL -
ii) Entities where Key Management Personnel and their relatives have great influence	Holding Company M/s S Daval Construction Pvt Ltd SUSTAINABLE LOGISTICS (P) LTD.
iii) Key Management Personnel, Directors and their relatives	SUBHASH KUMAR AGARWAL NITESH AGARWAL

EXTRA BLUE PRIVATE LIMITED

EXTRA BLUE PRIVATE LIMITED

Director
(DIN: 03247361)

DIRECTOR

Director
(DIN: 00170777)

DIRECTOR



Note - 45 Disclosure of transactions between the Company and related parties and the status of outstanding balance as on 31st March, 2024

Particulars	(Rupees in Lakhs)			Total
	Subsidiaries	Entities where Key Management Personnel and their Relatives have	Key Management Personnel & Relatives	
Remuneration	NIL (NIL)	NIL (NIL)	0.00 0.00	.00 .00
Van Hiring Charges Paid	NIL (NIL)	NIL (NIL)	0.00 0.00	.00 .00
Retainership / Consultancy Fees Paid	NIL (NIL)	-	0.00 0.00	.00 .00
Rent	NIL (NIL)	-	0.00 0.00	.00 .00
Purchases	NIL (NIL)	-	NIL (NIL)	.00 .00

Note: Figures in minus represents Previous Year's amount.

Note - 46 Deferred Taxes: Consequent to AS-22 "Accounting for taxes on Income" becoming mandatory effective 1st April 2002, The Significant components and classification of deferred tax liabilities on account of timing differences are:

Particulars	Deferred Tax Liability/(Assets) As at 01.04.2024	Adjustment through Reserves	Current Year Charges/(Credit)	Deferred Tax Liability/(Assets) As at 31.03.2025
Deferred Tax Liabilities:				
Difference between Book & Tax depreciation	(3,59,197.10)	-	(7,30,439.60)	(10,89,636.70)
Deferred Tax Assets:				
Difference between Book & Tax Depreciation	-	-	-	-
Deferred Tax Assets: For Gratuity	-	-	-	-
Deferred Tax Liability/(Assets) (Net)	(3,59,197.10)	-	-	(10,89,636.70)

Note - 47 AS -15 Disclosure

The Entity does not makes any contribution to Employee Provident Fund, ESI as these are not applicable at present. The Entity has no obligations under these plans.

Note - 48 During the year Rs 44.67 Lakhs has been received as subsidy against capital investment from Industry Department, State of Jharkhand. The above amount has been deducted from corresponding asset against whom the subsidy has been received.

Note - 49 Ind AS Compliance not applicable to the Company therefore significant increase in Credit Risk and credit impairment exercise not done.

Note - 50 The Ratios as required by revised Schedule III is attached as an annexure to this Financial Statement.

Note - 51 The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

Note - 52 Directors' Remuneration Rs. 0.00 (Previous Year :- Rs. 0.00)

Note - 53 The figures have been rounded off nearest to Lakhs with two decimal places.

Note - 54 Previous Year figure have been regrouped/reclassified where ever necessary to correspond with the current year's classification/disclosure.

EXTRA BLUE PRIVATE LIMITED

Sybysh Kumar
Director
(DIN: 03247361)
DIRECTOR

EXTRA BLUE PRIVATE LIMITED

[Signature]
Director
(DIN: 00170777)
DIRECTOR



EXTRA BLUE PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note- 47

FINANCIAL RATIOS

The ratios as per the latest amendment to Schedule III are as below:

S No.	Ratio	Formula	Particulars		31-Mar-25		31-Mar-24		Ratio as on 31-Mar-25	Ratio as on 31-Mar-24	Variation	Reason (If variation is more than 25%)
			Numerator	Denominator	Numerator	Denominator	Numerator	Denominator				
(a)	Current Ratio	Current Assets / Current Liabilities	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability + Current tax (Liabilities) + Contract Liabilities + Provisions + Other Current Liability	249.78	157.75	208.12	160.01	1.58	1.30	0.28	Increase in current assets
(b)	Debt-Equity Ratio	Debt / Equity	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	614.29	35.02	680.97	10.62	17.54	64.10	(46.56)	Increase in Debt
(c)	Debt Service Coverage Ratio	Net Operating Income / Debt Service	Net Operating Income= Net profit after taxes + Non-cash operating expenses + finance	Debt Service = Interest & Lease Payments + Principal Repayments	24.84	.00	9.62	5.09	#DIV/0!	1.89	#DIV/0!	Since First year of Commercial Operations of the company.
(d)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	Net Income= Net Profit after taxes - Preference Dividend	Shareholder's Equity	24.84	1.00	9.62	1.00	24.84	9.62	15.21	Since First year of Commercial Operations of the company.

EXTRA BLUE PRIVATE LIMITED

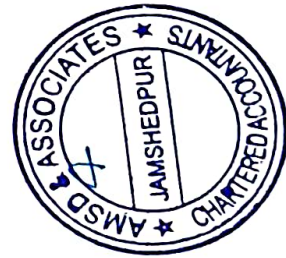
Surbhush Kumar Agarwal
DIRECTOR

Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED

[Signature]
DIRECTOR

Director
(DIN: 00170777)



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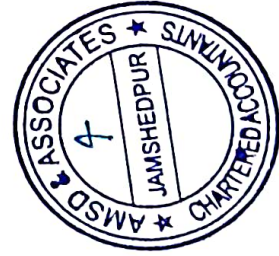
EXTRA BLUE PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(e)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	Cost of Goods Sold	(Opening Inventory + Closing Inventory) / 2	717.50	106.54	305.84	42.55	-	7.19	(7.19)	Since First year of Commercial Operations of the company.
(f)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) / 2	1080.49	106.73	528.00	7.70	-	68.56	(68.56)	Since First year of Commercial Operations of the company.
(g)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) / 2	760.38	15.16	390.94	10.32	50.14	37.87	12.28	Since First year of Commercial Operations of the company.
(h)	Net Capital Turnover Ratio	Revenue / Average Working Capital	Revenue	Average Working Capital= Average of Current assets - Current liabilities	1082.28	70.07	528.79	-108.08	15.45	(4.89)	20.34	Since First year of Commercial Operations of the company.
(i)	Net Profit Ratio	Net Profit after tax / Net Sales	Net Profit after tax	Net Sales	24.84	1080.49	9.62	528.00	-	0.02	(0.02)	Since First year of Commercial Operations of the company.
(j)	Return on Capital Employed	EBIT / Capital Employed	EBIT= Earnings before interest and taxes	Capital Employed= Total Assets - Current Liability	65.06	558.13	42.72	622.71	0.12	0.07	0.05	Since First year of Commercial Operations of the company.
(k)	Return on Investment	Net Profit after tax / Net Investment	Net Profit after tax	Net Investment= Net Equity	24.84	35.02	9.62	10.62	0.71	0.91	(0.20)	Since First year of Commercial Operations of the company.

EXTRA BLUE PRIVATE LIMITED

EXTRA BLUE PRIVATE LIMITED



Supriya Kumar Barmun
DIRECTOR

Director
(DIN: 03247361)

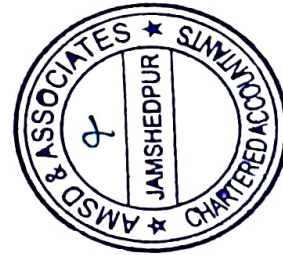
[Signature]
DIRECTOR

Director
(DIN: 00170777)

EXTRA BLUE PRIVATE LIMITED
Annexure For the Year ended 31st March, 2025

Annexure - 1

Sl No.	Particulars	Opening WDV	Addition		Subsidy Received	After Deletion	Total	Depreciation		WDV As On 31/03/2025
			Up to 30/09	After 30/09				Rate	Amount	
1	FACTORY SHED & BUILDING	3,83,70,225.00	-	-	31,39,800.00	3,52,30,425.00	3,52,30,425.00	5%	17,61,521.00	3,34,68,904.00
2	ELECTRICAL INSTALLATION	29,71,821.00	-	-	4,15,350.00	25,56,471.00	25,56,471.00	15%	3,83,471.00	21,73,000.00
3	FURNITURE & FIXTURES	57,04,462.00	-	1,09,376.04	3,75,000.00	53,29,462.00	54,38,838.04	10%	5,38,415.00	49,00,423.04
4	COMPUTER & PRINTER	59,453.00	-	22,203.39	-	59,453.00	81,656.39	40%	28,222.00	53,434.39
5	PLANT & MACHINERY	1,04,33,302.00	45,280.00	3,75,050.00	5,36,850.00	98,96,452.00	1,03,16,782.00	15%	15,19,389.00	87,97,393.00
6	LAND & LAND DEVELOPMENT	25,163.00	-	-	-	25,163.00	25,163.00	0%	-	25,163.00
7	WATER TANKER	1,14,394.00	-	-	-	1,14,394.00	1,14,394.00	30%	34,318.00	80,076.00
8	BOREWELL	96,847.00	-	3,93,734.00	-	96,847.00	4,90,581.00	15%	44,057.00	4,46,524.00
9	AIR CONDITION	6,57,602.00	-	-	-	6,57,602.00	6,57,602.00	15%	98,640.00	5,58,962.00
10	CCTV	2,30,743.00	-	10,645.16	-	2,30,743.00	2,41,388.16	40%	94,426.00	1,46,962.16
11	CO2 FIRE EXTINGUISHER	23,290.00	-	-	-	23,290.00	23,290.00	15%	3,494.00	19,796.00
12	FRIDGE	28,602.00	-	-	-	28,602.00	28,602.00	10%	2,860.00	25,742.00
13	KITCHEN CHIMNI	38,250.00	-	-	-	38,250.00	38,250.00	15%	5,738.00	32,512.00
14	TV	87,638.00	-	-	-	87,638.00	87,638.00	40%	35,055.00	52,583.00
15	Mobile	-	11,779.66	-	-	-	11,779.66	15%	1,766.95	10,012.71
16	V3 Pedstraial Fan	-	11,610.16	-	-	-	11,610.16	15%	1,741.52	9,868.64
		5,88,41,792.00	68,669.82	9,11,008.59	44,67,000.00	5,43,74,792.00	5,53,54,470.41		45,53,114.47	5,08,01,355.94



EXTRA BLUE PRIVATE LIMITED
Suresh Kumar Aggarwal
DIRECTOR

EXTRA BLUE PRIVATE LIMITED
DIRECTOR

Particulars	Current Year		Previous Year		Previous Year	
	Amount (Rs. Lakhs)	Amount (Rs. Lakhs)	Amount (Rs. Lakhs)	Amount (Rs. Lakhs)	Amount (Rs. Lakhs)	Amount (Rs. Lakhs)
A Cash Flow From Operating Activities						
Net Profit before taxes		26,98,391.50		19,39,263.00		15,40,555.41
Adjustments for:						
Depreciation	73,62,497.99		67,27,578.35		16,77,173.00	
Interest and Income from current investments	-		-		(59,655.29)	
Preliminary Exp Written off	-		-		-	
Interest charged to Profit and Loss Account	38,07,671.64	1,11,70,169.63	21,73,675.30	89,01,253.65	25,28,504.00	41,46,071.71
Operating Profit before working capital changes		1,38,68,561.13		1,09,40,516.65		56,36,377.12
Adjustments for:						
Trade receivable & Other Current Assets	1,79,145.26		(8,86,609.33)		(1,47,90,448.65)	
Inventories	(42,88,063.24)		-		(75,13,900.84)	
Trade Payables & Other Liabilities	(17,25,488.22)	(58,34,396.20)	76,52,297.83	67,65,688.50	1,53,60,696.47	(64,43,631.02)
Cash Generated from Operations	2,57,570.12	80,34,164.93	18,358.27	1,76,06,205.15		(11,37,075.90)
Deferred Tax		9,88,900.52		4,11,120.53		4,73,919.00
Direct Taxes Paid		70,45,264.41		1,71,95,084.62		(16,32,994.80)
Net Cash From Operating Activities		(9,79,678.41)		(6,37,54,932.66)		04,22,542.71
B Cash Flow From Investing Activities						
Purchase of Fixed Assets	(9,79,678.41)		(6,37,54,932.66)		(34,82,196.00)	
Sales of Fixed Assets	-		-		-	
Purchase of Investments	-		-		-	
Sales of Investments	-		-		-	
Interest and Income from current investments received	-		-		59,655.29	
Net Cash Used in Investing Activities		(9,79,678.41)		(6,37,54,932.66)		
C Cash Inflow From Financing Activities						
Receipts from Issue of Shares with Premium	-		-		50,00,000.00	
Buy Back of Shares	-		-		-	
Proceeds from borrowings	(81,67,400.92)		4,96,57,151.29		1,10,61,357.50	
Repayments of borrowings	-		-		(43,75,130.54)	
Interest Paid	(38,07,671.64)		(21,73,675.29)		(25,28,504.00)	
Net Cash From Financing Activities		(1,19,75,072.56)		4,74,83,476.00		91,57,732.56
Net Increase/(decrease) in Cash or Cash equivalents (A+B+C)		(59,09,486.56)		9,23,627.96		41,22,214.95
Opening Cash or Cash equivalents		11,10,490.31		1,86,862.35		2,41,13,966.82
Closing Cash or Cash equivalents		(47,98,996.25)		11,10,490.31		5,32,36,181.77

AS PER OUR ANNEXED REPORT OF EVEN DATE

For and on behalf of Board

For A.M.S.D & Associates
Chartered Accountants

EXTRA BLUE PRIVATE LIMITED

Sybyush Kumar Aggarwal
DIRECTOR
Director
(DIN: 03247361)

EXTRA BLUE PRIVATE LIMITED

[Signature]
DIRECTOR
Director
(DIN: 00170777)

CA. Manish Moonka
Membership No. (176855)
Place - JAMSHEDPUR
Dated :-

