



**SURENDER KUMAR SINGHAL & CO.**  
CHARTERED ACCOUNTANTS

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF JBTA LOGISTICS PRIVATE LIMITED**

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

#### **Opinion**

We have audited the financial statements of S M/S **JBTA LOGISTICS PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2025, 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.

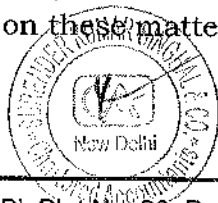
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act read with the Companies (Accounting Standards), Rules 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit for the year ended on that date.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional 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.





## **Auditor's Responsibility for the Audit of the Financial Statements**

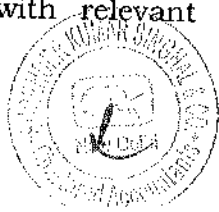
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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. Requirements of 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 Act, are not 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, except for the matters stated in paragraph 2(h)(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
  - 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, *except Accounting Standard-15: Employee Benefit Expense*.
  - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) This report does not include Report on the internal financial controls with reference to financial statements under clause (i) of sub-section 3 of Section 143 of the Act (the 'Report on internal financial controls'), since in our opinion and according to the information and explanations given to us, the said report on internal financial controls with reference to financial statements is not applicable to the Company basis the exemption available to the Company under Ministry of Corporate Affairs (MCA) notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls.



- g) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) and paragraph 2h(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 and the Companies (Accounting Standard) Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
  - iv.
    - a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
    - c) Based on such audit procedures that we have 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 iv(a) and iv(b) contain any material mis-statement.

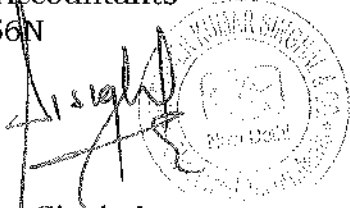


- v. The company has not declared or paid dividend during the Financial Year 2024-25.
- vi. The Company is maintaining its books of account manually during the year. Consequently, the company is not required to comply with the provisions related to audit trail and reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014 is not applicable.

For **SURENDER KUMAR SINGHAL & CO.**

Chartered Accountants

FRN 009156N



CA Surender Singhal

**Partner**

M. N. 087072

Place: New Delhi

Date: 21.09.2025.

UDIN:

**UDIN:** 25087072BMIQVX5809

**MRN/Name:** 087072/SURENDER  
SINGHAL

**Firm Registration No.:** 009156N

**Document type:** Audit and Assurance  
Functions

**Document sub type:** Statutory Audit - Corporate

**Document Date:** 21-09-2025

**Create Date/Time:** 19-11-2025 | 15:29:23

**Financial Figures/Particulars:**

**Financial Year:** 01-04-2024-31-03-2025

**Gross Turnover/Gross Receipt:** 14.69 (Lakhs): 14,69,000

**Shareholder Fund/Owners Fund:** 76.76 (Lakhs): 76,76,000

**Net Block of Property, Plant & Equipment:** 43.56 (Lakhs): 43,56,000

**Document description:** statutory Audit



**JBTA LOGISTICS PRIVATE LIMITED**  
**U63010WB2010PTC141971**  
**BALANCE SHEET AS AT 31 March 2025**

(Rs. In Lakhs)

PARTICULARS	Note No.	31st MARCH 2025		31st MARCH 2024	
		₹	₹	₹	₹
<b>I. EQUITY AND LIABILITIES</b>					
<b>1. Shareholders' funds</b>					
(a) Share Capital	3	1.00		1.00	
(b) Reserves and Surplus	4	75.76		66.41	
			76.76		67.41
<b>2. Non-current liabilities</b>					
(a) Long-term borrowings	5	1.06		2.06	
			1.06		2.06
<b>3. Current Liabilities</b>					
(a) Other current liabilities	6	4.74		4.26	
(b) Short term provisions	7	0.87		1.01	
			5.60		5.27
<b>TOTAL</b>			<b>83.41</b>		<b>74.74</b>
<b>II ASSETS</b>					
<b>1. Non-current assets</b>					
(a) Property, Plant & Equipment & Intangible Assets	8				
- Property, plant & Equipment		43.56		45.10	
- Capital Work in Progress		0.00	43.56	0.00	
					45.10
<b>2. Current assets</b>					
(a) Cash and Cash Equivalents	9	36.59		29.64	
(b) Short-term loans and advances	10	0.01		0.01	
(C) Other Current Asset	11	3.26			
			39.86		29.64
<b>TOTAL</b>			<b>83.41</b>		<b>74.74</b>
See accompanying notes forming part of financial statements					

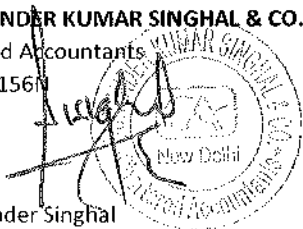
The notes referred to above are an integral part of the financial statements

In terms of our report attached

**For SURENDER KUMAR SINGHAL & CO.**

Chartered Accountants

FRN: 009156N



CA. Surender Singhal  
Partner

M.No. 087072

Place:- New Delhi

Date:-21.09.2025

**For and on behalf of**

**JBTA LOGISTICS PRIVATE LIMITED**

**For JBTA LOGISTICS PRIVATE LIMITED**

Authorised Signatory

Director

DIN: 00170777

**For JBTA LOGISTICS PRIVATE LIMITED**

Authorised Signatory

Director

DIN: 06474778

**JBTA LOGISTICS PRIVATE LIMITED**  
**U63010WB2010PTC141971**

**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 2025**

(Rs. In Lakhs)

	PARTICULARS	Note No.	31st MARCH 2025		31st MARCH 2024	
			₹	₹	₹	₹
I	Revenue from operations:					
II	Other Income	11		14.69		13.95
III	<b>Total Revenue</b>			14.69		13.95
IV	Expenses					
	Finance Costs	12	0.00		0.11	
	Depreciation and amortization expense	13	1.54		1.70	
	Other expense	14	1.37		0.34	
	<b>Total Expense</b>			2.91		2.15
V	<b>Profit before exceptional and extraordinary</b>			11.78		11.79
VI	Exceptional Items			0.00		0.00
VII	<b>Profit before tax</b>			11.78		11.79
VIII	Tax expense:					
	(1) Current tax			2.31		2.41
	(2) Prior Period Tax			0.12		
VII	<b>Profit/(Loss) for the period</b>			9.34		9.39
VIII	Earnings per equity share:					
	(1) Basic			93.45		93.88
	(2) Diluted			93.45		93.88
	See accompanying notes forming part of financial statements					

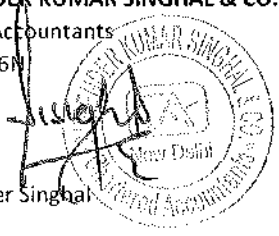
The notes referred to above are an integral part of the financial statements

In terms of our report attached

**For SURENDER KUMAR SINGHAL & CO.**

Chartered Accountants

FRN: 009156N



CA. Surender Singhal

Partner

M.No. 087072

Place:- New Delhi

Date:-21.09.2025

For and on behalf of

**JBTA LOGISTICS PRIVATE LIMITED**

**For JBTA LOGISTICS PVT. LTD.**

Authorized Signatory Nitesh Agarwal

Director

DIN: 00170777

Authorized Signatory Ishant Agarwal

Director

DIN: 06474778

For JBTA LOGISTICS PVT. LTD. (Handwritten signature of Ishant Agarwal)

**JBTA LOGISTICS PRIVATE LIMITED**

**NOTES FORMING PART OF ACCOUNTS**

**NOTE '1'**

**Corporate Information**

The company is engaged in the business of Logistics Management Services. The company is having its head office at 17, Kashinath Mullick Lane, Kolkata, West Bengal-700073.

**NOTE '2'**

**2.1 Basis of Accounting and Preparation of Financial Statements**

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 financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Previous year figures have been rearranged or regrouped wherever considered necessary

**2.2 Use of Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**2.3 Depreciation and amortisation**

Depreciation has been recalculated as per the provisions of Part C of Schedule II of Companies Act, 2013 according to the useful life of assets. However the depreciation on the immovable property has not been charged as the same is rented out to another company.

**2.4 Revenue Recognition**

**Operating Revenue**

Income from Operations includes Unbilled revenue, which has been recognised on the basis of Completion of service, net of Service Tax and discounts, at the time of Delivery of Consignment to destination or Completion of Services, which generally coincides with the Proof of delivery of Consignment from Service Receiver.

**2.5 Property, Plant & Equipments**

Property, Plant & Equipments are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipments includes interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipments up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Subsequent expenditures related to an item of Property, Plant & Equipments are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**2.6 Employee Benefits**

**Defined Contribution Plans**

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

**Defined Benefit Plans**

The Company has not made any provision for gratuity during the year

**2.7 Earning Per Share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year



**For JBTA LOGISTICS PVT. LTD.**

Authorised Signatory

For and on behalf of  
JBTA Logistics Pvt. Ltd.  
For JBTA LOGISTICS PVT LTD  
Director  
Director

**JBTA LOGISTICS PRIVATE LIMITED**  
**NOTES FORMING PART OF ACCOUNTS**

**2.8 Taxes on Income**

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

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

**2.9 Impairment of Assets**

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount.

**2.10 Disclosures applicable from 1st April 2021**

The MCA vide notification dated 24th March 2021 has amended Schedule III of the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliances of the said amendment:

- (i) The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year.
- (ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.
- (iii) The Company do not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami Property.
- (iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary Shall:
  - (a) Directly or indirectly lend or invest in other persons or entities Identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vi) The Company have not received any funds from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - (a) Directly or indirectly lend or invest in other persons or entities Identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
  - (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vii) The Company does not have any loans and advances in the nature of loans to Promoters, directors, KMP and other related parties.



**For JBTA LOGISTICS PVT. LTD.**  
*[Signature]*  
Authorised Signatory

For and on behalf of  
JBTA Logistics Private Limited  
**For JBTA LOGISTICS PVT. LTD.**  
*[Signature]*  
Director  
*[Signature]*  
Director  
Authorised Signatory

JBTA LOGISTICS PRIVATE LIMITED			
NOTES FORMING PART OF ACCOUNTS			
NOTE '14' DISCLOSURE UNDER ACCOUNTING STANDARDS			
Related Party Disclosures			
Description of relationship			
Key Management Personnel (KMP)	Nitesh Agarwal Ishant Agarwal		Director Director
<b>(a) Summary of related party transactions during the year ending 31st march 2025</b>			
	<b>KMP</b>	<b>Relatives of KMP</b>	<b>Entities in which KMP/relatives of KMP have significant influence</b>
<b>Transactions</b>			
Repayment of Loan			
Ishant Agarwal	0		
<b>Balance outstanding Dr / (Cr)</b>			
<b>Unsecured Loans</b>	<b>-105555</b>		
Nitesh Agarwal	-105555	0	0
Ishant Agarwal	0		
<b>(a) Summary of related party transactions during the year ending 31st march 2024</b>			
	<b>KMP</b>	<b>Relatives of KMP</b>	<b>Entities in which KMP/relatives of KMP have significant influence</b>
<b>Transactions</b>			
<b>Loan Taken</b>			
Nitesh Agarwal	0		
<b>Repayment of Loan</b>			
Nitesh Agarwal	0		
<b>Balance outstanding Dr / (Cr)</b>			
<b>Unsecured Loans</b>	<b>-205555</b>		
Nitesh Agarwal	-105555	0	0
Ishant Agarwal	-100000		
In terms of our report attached			
For SURENDER KUMAR SINGHAL & CO.			For and on behalf of
Chartered Accountants			JBTA LOGISTICS PRIVATE LIMITED
FRN: 009156N			
CA. Surender Singhal		Nitesh Agarwal	Ishant Agarwal
Partner		Director	Director
M.No. 087072		DIN: 00170777	DIN: 06474778
Place:- New Delhi			
Date:-21.09.2025			

For JBTA LOGISTICS PVT. LTD.

Authorised Signatory

For and on behalf of  
JBTA Logistics Pvt. Ltd.  
For JBTA LOGISTICS PVT. LTD.  
Director  
Director  
Authorised Signatory

JBTA LOGISTICS PRIVATE LIMITED				
NOTES FORMING PART OF ACCOUNTS				
Particulars	As At 31/03/2025		(Rs. In Lakhs)	
	₹		As At 31/03/2024	
			₹	
<b>NOTE '3'</b>				
<b>SHARE CAPITAL</b>				
<b>-Authorised</b>				
50000 (50000:2024) Equity Shares of Rs. 10/- each	5.00		5.00	
<b>-Issued, Subscribed and Paid up</b>				
10000 (10000:2024) Equity Shares of Rs. 10/- each fully paid-up.	1.00		1.00	
<b>TOTAL</b>	<u>1.00</u>		<u>1.00</u>	
<b>(i) Reconciliation of Shares:</b>				
	Nos	Amt(Rs)	Nos	Amt(Rs)
<b>Authorised Share Capital</b>				
Opening Share Capital	50,000.00	5.00	50,000.00	5.00
Add: Increased during the year	-	-	-	-
Closing Share Capital	<u>50,000.00</u>	<u>5.00</u>	<u>50,000.00</u>	<u>5.00</u>
<b>Issued, Subscribed and Paid up</b>				
Opening Share Capital	10,000.00	1.00	10,000.00	1.00
Add: Shares issued During the year	-	-	-	-
Closing Share Capital	<u>10,000.00</u>	<u>1.00</u>	<u>10,000.00</u>	<u>1.00</u>
<b>(ii) Rights, Preference and restrictions attaching to each class of shares</b>				
<b>Equity shares</b>				
The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.				
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
<b>(iii) List of Share holders having 5% or more Shares (In Nos)</b>				
Name Of Shareholders	In Nos	In %	In Nos	In %
Nitesh Agarwal	5,000.00	0.50	5,000.00	0.50
Ishant Agarwal	5,000.00	0.50	5,000.00	0.50
<b>(iv) Details of Shares held by promoters</b>				
<b>FY 2024-25</b>				
Name Of Promoters	In Nos	In %	% Change	
Nitesh Agarwal	5,000.00	0.50	-	
Ishant Agarwal	5,000.00	0.50	-	
<b>FY 2023-24</b>				
Name Of Promoters	In Nos	In %	% Change	
Nitesh Agarwal	5,000.00	0.50	-	
Ishant Agarwal	5,000.00	0.50	-	
<b>NOTE '4'</b>				
<b>RESERVES AND SURPLUS</b>				
<b>Profit and Loss Account</b>				
Opening Balance		66.41		57.02
Add: Net Profit after tax During The Year		9.34		9.39
Closing Balance		<u>75.76</u>		<u>66.41</u>



For JBTA LOGISTICS PVT. LTD.

Authorised Signatory

For on Behalf of  
JBTA Logistics Private Limited  
Director

Authorised Signatory  
Director

JBTA LOGISTICS PRIVATE LIMITED			
NOTES FORMING PART OF ACCOUNTS			
Particulars	As At 31/03/2025 ₹	(Rs. In Lakhs)	As At 31/03/2024 ₹
<b>NOTE '5'</b>			
<b>LONG TERM BORROWINGS</b>			
Loans & Advance from Related Parties			
<i>Unsecured</i>			
<i>From Directors</i>			
Nitesh Agarwal	1.06		1.06
Ishant Agarwal	-		1.00
<b>TOTAL</b>	<b>1.06</b>		<b>2.06</b>
<b>NOTE '6'</b>			
<b>OTHER CURRENT LIABILITIES</b>			
Galaxy Taxfeb LLP	0.18		0.18
Galaxy Associates	0.24		-
Audit Fee Payable	0.71		0.47
Security	3.38		3.38
Other Payable	0.23		0.23
<b>TOTAL</b>	<b>4.74</b>		<b>4.26</b>
<b>NOTE '7'</b>			
<b>SHORT TERM PROVISIONS</b>			
Provision for Income Tax	2.31		2.41
Less: TDS	1.45	0.87	1.39
<b>TOTAL</b>	<b>0.87</b>		<b>1.01</b>
<b>NOTE '9'</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash and Bank Balances			
Cash in Hand	2.01		2.01
<b>Balance with Banks</b>			
HDFC Bank	33.58		20.23
FDR with HDFC	1.00		7.40
<b>TOTAL</b>	<b>36.59</b>		<b>29.64</b>
<b>NOTE '10'</b>			
<b>SHORT TERM LOANS AND ADVANCES</b>			
Income Tax refund A.Y. 2019-20	0.01		0.01
	0.01		0.01
<b>NOTE '11'</b>			
<b>OTHER CURRENT ASSETS</b>			
Rent Receivable	3.26		-
<b>TOTAL</b>	<b>3.26</b>		<b>-</b>



For JBTA LOGISTICS PVT. LTD.

Authorized Signatory

For on Behalf of  
JBTA Logistics Private Limited

Authorized Signatory  
Director

Director

JBTA LOGISTICS PRIVATE LIMITED		(Rs. In Lakhs)	
NOTES FORMING PART OF ACCOUNTS		For the year ended	For the year ended
Particulars		31/03/2025	31/03/2024
		₹	₹
<b>NOTE `11`</b>			
<b>OTHER INCOME</b>			
Rental Income		14.49	13.50
Interest on FDR		0.20	0.45
<b>TOTAL</b>		<b>14.69</b>	<b>13.95</b>
<b>NOTE `12`</b>			
<b>FINANCE COSTS</b>			
Interest on Income Tax		-	0.11
<b>TOTAL</b>		<b>-</b>	<b>0.11</b>
<b>NOTE `13`</b>			
<b>OTHER EXPENSES</b>			
Office Expense		0.15	-
MCD TAX		0.74	
Payment to auditors		0.24	0.24
Roc Expenses		0.24	0.10
<b>TOTAL</b>		<b>1.37</b>	<b>0.34</b>



For JBTA LOGISTICS PVT. LTD.  
 Authorised Signatory

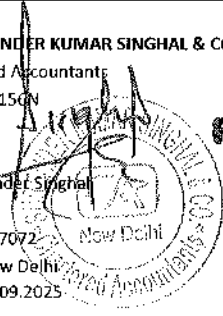
For On Behalf of  
 JBTA Logistics Pvt Ltd  
 For JBTA LOGISTICS PVT. LTD.  
 Director + Director  
 Authorised Signatory  
 Director

**NOTE '15' ADDITIONAL REGULATORY INFORMATION**

15 Disclosure Regarding analytical ratios:						
Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	7.12	5.62	26.53%	There is Increase in Current Asset during the year
Debt-equity ratio	Total Debt	Shareholder's Equity	0.01	0.03	-54.90%	There is decrease in Debt and Increase in Shareholders Fund
Debt service coverage ratio	Earnings available for debt service	Debt Service	11.78	-6.13	-292.15%	There is Payment of debt during the year
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.13	0.14	-6.91%	There is no significant change (i.e. change of more than 25% as compared to the immediately previous financial year) in the key financial ratios.
Inventory turnover ratio	Cost of goods sold OR sales	Average Inventory	NA	NA	NA	There is no inventory during the year
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	NA	NA	NA	There are no debtors during the year
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	There are no creditors during the year
Net capital turnover ratio	Net Sales	Average Working Capital	0.50	1.14	-56.23%	There is Increase in Current Asset during the year
Net profit ratio	Net Profit	Net Sales	0.64	0.67	-5.47%	There is no significant change (i.e. change of more than 25% as compared to the immediately previous financial year) in the key financial ratios.
Return on capital employed	Earning before interest and taxes	Capital Employed	0.151	0.171	-11.67%	There is no significant change (i.e. change of more than 25% as compared to the immediately previous financial year) in the key financial ratios.
Return on investment	Net Profit after tax	Average Investments	NA	NA	NA	There are no investments during the year

For SURENDER KUMAR SINGHAL & CO.  
Chartered Accountants  
FRN: 009150N

CA. Surender Singhal  
Partner  
M.No.: 087072  
Place:- New Delhi  
Date:-21.09.2025



**For JBTA LOGISTICS PVT. LTD.**

*(Signature)*  
Authorised Signatory

For and on behalf of  
JBTA LOGISTICS PRIVATE LIMITED

Nitesh Aggarwal  
Director  
DIN :00170777

For JBTA LOGISTICS PVT. LTD.  
*(Signature)*  
Authorised Signatory  
Director  
DIN:06474778

**JBTA LOGISTICS PRIVATE LIMITED**

S. No.	PARTICULARS	(Rs. in Lakhs)									
		GROSS BLOCK 01.04.2024	ADDITION	DELETION	GROSS BLOCK 31.03.2025	ACC. DEP. 01.04.2024	DURING THE YEAR	ACC. DEP. 31.03.2025	ADJUSTMENT	WDV AS ON 31.03.2025	WDV AS ON 31.03.2024
1	Office at Ripon ST.	28.88	-	-	28.88	-	-	-	-	28.88	28.88
2	Buildings	19.80	-	-	19.80	3.58	1.54	5.12	-	14.68	16.22
	<b>Total</b>	48.68	-	-	48.68	3.58	1.54	5.12	-	43.56	45.10
2	Capital WIP	-	-	-	-	-	-	-	-	-	-
	<b>Grand Total</b>	48.68	-	-	48.68	3.58	1.54	5.12	-	43.56	45.10
	<b>Previous Year</b>	48.68	-	-	48.68	1.88	1.70	3.58	-	45.10	46.80

For and on behalf of

**JBTA LOGISTICS PRIVATE LIMITED**

**For JBTA LOGISTICS PVT. LTD.**

*(Signature)*  
Authorised Signatory

*(Signature)*  
Authorised Signatory

(Nitesh Agarwal)  
Director

Place: New Delhi.  
Date: 21.09.2025



**JBTA LOGISTICS PRIVATE LIMITED**

Depreciation Schedule as per Income Tax Act 1961

S. No.	PARTICULARS	DEP. RATE	WDV AS ON 01.04.2024	ADDITION BEFORE 01.10.2024	ADDITION AFTER 01.10.2024	DELETION	Total	DURING THE YEAR	WDV AS ON 31.03.2025
1	Office at Ripon ST.	0.00%	48,68,075	-	-	-	48,68,075	-	48,68,075
<b>Total</b>			<b>48,68,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,68,075</b>	<b>-</b>	<b>48,68,075</b>

Place : New Delhi.  
Date:-21.09.2025

For and on behalf of

**JBTA LOGISTICS PRIVATE LIMITED**

**For JBTA LOGISTICS PVT. LTD.**

**For JBTA LOGISTICS PVT. LTD.**

*(Signature)*  
Authorised Signatory (Nitesh Agarwal)  
Director

*(Signature)*  
Authorised Signatory (Ashant Agarwal)  
Director