DATTA ROY& ASSOCIATES, Chartered Accountants
102 B T ROAD, B 8/8 UTTARAYAN KOLKATA 700108
TEL (Cell) 09339794906; 9330075557
EMail : idattaroy@gmail.com

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

I. Report on the standalone financial statements:

We have audited the accompanying financial statements of **NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED**("the Company") which comprise the balance sheet as at 31 March 2025, the profit and loss statement and the Cash Flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

II. Opinion:

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 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 31 March 2025 and its profit and its cash flows for the year ended on that date.

III. 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 audit opinion on the Financial Statements.

IV Emphasis of Matter

We draw attention to Note 29 of the standalone Financial Statements which describes confirmation of balances. Balances under Sundry Debtors, Loans and Advances, Sundry Creditors, Other Liabilities have not been confirmed in some cases by the parties. Adjustments, if any, required upon such confirmation is not ascertainable. Our report is not modified in respect of the matter.

V. Information other than the Financial Statements and Board of Director's Report thereon

The Company's Board of Directors is responsible for the preparation and presentation of its Report (herein called as " Board Report") which comprises various information required under section 134(3) of the Companies Act, 2013 but does not include other information. The other information comprises of Board of Director's Report.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

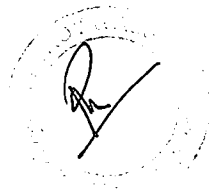
In connection with our audit of the financial statements, our responsibility is to read the Board Report and, in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report; we are required to report that fact. We have nothing to report in this regard.

VI. Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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



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

VII. Auditor's Responsibilities for the Audit of the Financial Statements:

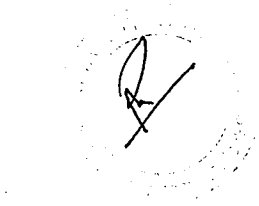
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

The description of the auditor's responsibilities for the audit of the financial statements required to be stated as per Paragraph 41(b) of SA 700 (Revised) is given in Appendix 1 to the Auditor's Report.

VIII. Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **"Annexure A"** a statement on the matters specified in the paragraph 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, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

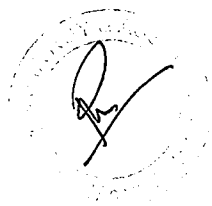
(f) In our opinion, the managerial remuneration for the year ended March 31, 2025 has been paid/provided by the Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act;

(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:

(i) the company has disclosed the impact, if any, of pending litigations on its financial position in its financial statements.

(ii) the company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) there were no amounts required to be transferred to the Investor Education and Protection Fund by the company.



(iv)(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;

(iv) (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(iv) (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) 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.

(vi) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit



we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

For Datta Roy & Associates

Firm's Registration No. – 323778E

Chartered Accountants

Indranil Datta Roy

CA. Indranil Datta Roy , FCA, DISA

Proprietor, Membership No. – 054772

Place : Kolkata

Date : 18/07/2025

UDIN : 25054772BMIROC6174

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"Appendix 1" to the Independent Auditors' Report

The description of the auditor's responsibilities for the audit of the financial statements required to be stated as per Paragraph 41(b) of SA 700 (Revised) is stated below.

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

1. 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. 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.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

For Datta Roy & Associates

Firm's Registration No. – 323778E

Chartered Accountants



Indranil Datta Roy

CA. Indranil Datta Roy , FCA, DISA

Proprietor, Membership No. – 054772

Place : Kolkata

Date : 18/07/2025

UDIN : 25054772BMIROC6174

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"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2025:

1) Property, Plant and Equipment :

(i) (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(i) (a) B. The company has incurred expenses amounting to ₹6,00,000 during the year towards intangible assets under development. Based on the information and explanations provided to us, the same has been appropriately classified and disclosed under "Intangible Assets under Development" in accordance with Schedule III of the Companies Act, 2013

b. As explained to us, the property, plant and equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

c. With respect to immovable properties of land and buildings, according to the information and explanations given to us and records examined by us, we report that, the title deed of such immovable properties are held in the name of the Company as at the balance sheet date.

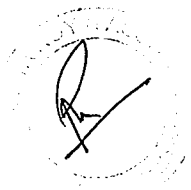
d. The Company has not revalued any of its Property, Plant and Equipment and Intangible Assets during the year.

e. No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988(as amended in 2016) and rules made thereunder.

2) Inventory:

a. (ii) (a) The stock of inventories has been physically verified at reasonable intervals by the management. In our opinion and according to the information and explanations given to us, the procedures for physical verification of inventories followed by the management is reasonable and adequate in relation to the size of the Company and nature of its business. The Company has maintained proper records of inventories and no discrepancies were noticed on physical verification as compared with the book records.

(ii) (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits during any point of time of the year in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets and no discrepancies were noticed on quarterly statements filed by the Company with the banks. The Company does not have any working capital limits with from financial institutions.



3) Loans granted:

(iii)

(A) The Company has not provided any loans and advances in the nature of loans during the year to Subsidiaries, Joint Ventures and Associates during the year.

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, there are no loans or advances, and guarantees or securities to parties other than subsidiaries, joint ventures and associates.

(b) The Company has not made any investments, provided any guarantee or granted any loans and advances in the nature of loans and hence reporting under clause 3(iii)(b) of the Order is not applicable.

(c) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

(d) As per the information given to us and on the basis of records made available to us, The Company has taken reasonable steps for the recovery of the overdue amount.

(e) The Company has not granted any loans and hence reporting under clause 3(iii)(e) of the Order is not applicable

(f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

4) Loans to directors and loans and investments by company:

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of

Companies Act, 2013 with respect to investments, guarantees or securities, and loans wherever applicable.

5) Deposits from public:

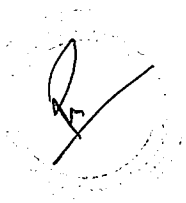
(v) The company has not accepted any deposits from the public. Hence the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable to the company.

6) Maintenance of Cost Records :

(vi) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of activities carried on by the Company.

7) Statutory Dues:

(vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including 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 with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2025 for a period of more than six months from the date on which they became payable.



(b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause(a) above that have not been deposited with the appropriate authorities on account of any dispute.

8) (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

9) Repayment of dues and taking/issue of loans/debentures:

(a) The Company has not defaulted in repayment of loans or in the interest thereon to the lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

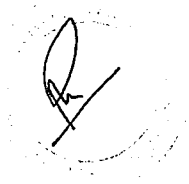
(c) The Term Loan has been applied for the purpose for which the loan was obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiary and hence reporting on clause 3(ix)(f) of the Order is not applicable.

10) Public Offer :



(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

11) Frauds:

(a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As informed the Company has not received any whistle blower complaints during the year and upto the date of this report.

12) Nidhi companies:

In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of this clause are not applicable to the Company.

13) Related party transactions:

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.



14) In our opinion and based on our examination the Company does not have any Internal Audit System and is not required to have an Internal Audit System. According to the information and explanations given to us, reporting under clause 3(xiv)(a) and 3(xiv)(b) of the Order are not applicable.

15) Non-cash transactions with directors or persons connected:

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) Registration with RBI:

(a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(b) of the Order is not applicable.

17) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

18) There has been no resignation of the statutory auditors of the Company during the year.

19) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) According to the information and explanations given to us, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Datta Roy & Associates

Firm's Registration No. – 323778E

Chartered Accountants

Indranil Datta Roy



CA. Indranil Datta Roy , FCA, DISA

Proprietor, Membership No. – 054772

Place : Kolkata

Date : 18/07/2025

UDIN : 25054772BMIROC6174

NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: 58/99, Prince Anwar Shah Road, Kolkata, West Bengal - 700045

CIN: U74910WB2007PTC114891

Balance Sheet As At March 31, 2025

(Amount in Lakhs)

	Particulars	Note	As at March 31, 2025	As at March 31, 2024
I	EQUITY & LIABILITIES			
	1 SHAREHOLDERS' FUNDS			
	(a) Share Capital	2	34.09	34.09
	(b) Reserve and Surplus	3	1,565.43	1,340.35
			1,599.52	1,374.44
	2 NON-CURRENT LIABILITIES			
	(a) Long-term provisions	4	7.38	3.35
			7.38	3.35
	2 CURRENT LIABILITIES			
	(a) Short-term borrowings	5	978.78	988.99
	(b) Trade payables	6		
	Payable to micro small and medium enterprises		13.56	-
	Other payables		130.76	15.02
	(c) Other Current Liabilities	7	425.74	159.35
	(d) Short Term Provisions	8	134.08	147.47
			1,682.91	1,310.82
	TOTAL		3,289.81	2,688.61
II	ASSETS			
	1 NON-CURRENT ASSETS			
	(a) Property, Plant & Equipment and Intangible Assets	9		
	(i) Property, Plant & Equipment		692.42	372.81
	(ii) Intangible Assets		-	0.46
	(iii) Intangible Assets under development		6.00	-
			698.42	373.27
	(b) Deferred tax Assets (net)	10	5.10	2.89
	(c) Other Non-Current Assets	11	203.28	278.88
			208.38	281.77
	2 CURRENT ASSETS			
	(a) Inventories	12	173.80	76.29
	(b) Trade receivables	13	1,416.71	1,326.28
	(c) Cash and Cash equivalent	14	426.37	325.93
	(d) Short-term loans & advances	15	254.19	209.59
	(e) Other current assets	16	111.95	95.49
			2,383.01	2,033.57
	TOTAL		3,289.81	2,688.61
III	Significant Accounting Policies	1		
	Notes forming part of financial statements	2-34		

In terms of our report of even date

For DATTAROY & ASSOCIATES

Chartered Accountants

FRN - 323778E

INDRANIL DATTA ROY

Proprietor

Membership No. 54772

UDIN : 25054772BMIROB4462

Place: Kolkata

Date: 18th July,2025

For and on behalf of the Board of Directors

Debajit Choudhury

Director

[DIN: 00932489]

Rina Choudhury

Director

[DIN: 00881320]

NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: 58/99, Prince Anwar Shah Road, Kolkata, West Bengal - 700045

CIN: U74910WB2007PTC114891

Statement Of Profit & Loss For The Year Ended March 31, 2025

(Amount in Lakhs)

	Particulars	Note	For the year ended 31st March 2025	For the year ended 31st March 2024
I	REVENUE FROM OPERATIONS	17	2,062.86	1,709.68
II	OTHER INCOME	18	40.44	29.45
III	TOTAL REVENUE		2,103.30	1,739.13
IV	EXPENSES			
	Purchase of Electronic Equipment and other items	19	234.49	230.01
	Change in Inventories	20	(97.51)	11.26
	Employee Benefits Expense	21	1,154.95	1,036.33
	Finance Cost	22	99.14	89.43
	Depreciation and amortisation expense	9	101.82	27.82
	Operation and Other Expenses	23	380.52	192.66
			1,873.41	1,587.50
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAXES		229.90	151.63
VI	EXCEPTIONAL ITEMS		-	-
VII	PROFIT BEFORE AND EXTRAORDINARY ITEMS AND TAXES		229.90	151.63
VIII	EXTRAORDINARY ITEMS		-	-
IX	PROFIT BEFORE TAX		229.90	151.63
X	TAX EXPENSES			
	Current Tax		7.03	19.36
	Deferred Tax		(2.21)	0.07
XI	PROFIT AFTER TAX		225.08	132.20
XII	EARNING PER SHARE			
	Basic (Rs.)		66.03	38.78
	Diluted (Rs.)		66.03	38.78
	Significant Accounting Policies	1		
	Notes forming part of financial statements	2-34		

In terms of our report of even date

For DATTAROY & ASSOCIATES

Chartered Accountants

FRN - 323778E

INDRANIL DATTA ROY

Proprietor

Membership No. 54772

UDIN : 25054772BMIROC6174

Place: Kolkata

Date: 18th July,2025

For and on behalf of the Board of Directors

Debajit Choudhury

Director

[DIN: 00932489]

Rina Choudhury

Director

[DIN: 00881320]

NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: 58/99, Prince Anwar Shah Road, Kolkata, West Bengal - 700045

CIN: U74910WB2007PTC114891

Cash Flow Statement for the year ended 31st March, 2025

(Amount in Lakhs)

Particulars	For the year ended 31st March 2025		For the year ended 31st March 2024	
Net Profit before Tax		229.90		151.63
Adjustment for:				
Provision for Gratuity	3.50		-.00	
Depreciation	101.82		27.82	
Interest Income	(32.47)		(29.45)	
Interest Expense	99.14		89.43	
Goodwill Written off	0.46		-.00	
		172.45		87.79
Operating Profit before working capital changes		402.34		239.43
Adjustment for:				
Trade and Other Receivables	(75.89)		27.22	
Inventories	(97.51)		11.26	
Trade and Other payables	382.83	209.43	(385.19)	(346.71)
Cash Generated from Operations		611.78		(107.28)
Direct Taxes (Paid) / Received		(7.03)		-
Net Cash Flow from Operating Activities (A)		604.75		(107.28)
Cash Flow from Investing Activities				
Purchase of fixed assets		(427.43)		(1.49)
Proceeds from sale of fixed assets		-		-
Interest Received		32.47		29.45
Net Cash from Investing Activities (B)		(394.96)		27.97
Cash Flow from Financing Activity				
Proceeds/(Repayment) of Borrowing (Net)		(10.21)		350.79
Interest Paid		(99.14)		(89.43)
Net Cash Flow Financing Activities (C)		(109.35)		261.36
Net Increase/(Decrease) in Cash & Cash Equivalent (A) + (B) + (C)		100.44		182.04
Cash and cash equivalents — Opening Balance		325.93		143.89
Closing Balance		426.37		325.93
		100.44		182.04

Significant Accounting Policies 1

Notes forming part of financial statements 2-34

The above Cash Flow Statement has been prepared under "Indirect Method" as per Accounting Standard - 3 on "Cash Flow Statement" notified under the Companies (Accounting Standards) Rules, 2006.

In terms of our report of even date

For DATTAROY & ASSOCIATES
Chartered Accountants
FRN - 323778E

INDRANIL DATTA ROY
Proprietor
Membership No. 54772
UDIN : 25054772BMIROC6174
Place: Kolkata
Date: 18th July,2025

For and on behalf of the Board of Directors

Debajit Choudhury
Director
[DIN: 00932489]

Rina Choudhury
Director
[DIN: 00881320]

NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

Regd. Office: 58/99, Prince Anwar Shah Road, Kolkata, West Bengal - 700045

CIN: U74910WB2007PTC114891

Notes forming part of financial statements

Note:1 Significant Accounting Policies

Company Information

NIS Facility Management Services Private Limited (the company) is a private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company provides Security, Facility Management Services and Trading of Surveillance Equipments through the different branches in India.

Significant Accounting Policies

a) Basis of preparation of Financial Statements

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under the Companies (Accounts) Rule, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the results of operations for the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revisions to the accounting estimates are recognized prospectively in the current and future periods.

c) Property, Plant & Equipment

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Depreciation on Property, Plant and Equipment.

d) Depreciation/Amortisation

Depreciation is provided on Written Down Value (WDV), at the rates prescribed in Schedule II of the Companies Act 2013, considering residual value of 5% of original cost. Additions during the year are being depreciated on a pro-rata basis from the date on which the asset was put to use. Similarly where any asset has been sold, discarded, demolished or destroyed, the depreciation on such asset is calculated on pro-rata basis up to the date, on which such asset has been sold, discarded, demolished or destroyed.

e) Intangible Assets and Intangible Assets under Development

Intangible assets (herein being software) are stated at cost less amortizations & impairment losses if any. Cost of internally generated Software includes purchase price of materials and other expenses directly attributable and also other cost allocable on a reasonable and consistent basis for creating, producing and making the software ready for its intended use have been considered as per Accounting Standard 26.

Expenditure on research activities is recognised in the statement of profit and loss as incurred. Development expenditure is capitalised only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to complete development and to use or sell the asset.



f) Amortisation of Intangible Assets

Since the pattern of future economic benefit can not be estimated reliably, the software shall be amortised over a period of five years on straight line method. Considering the level of technological changes in software, the management has ascertained the useful! life of the software to be five years.

g) Investments

Investments held by the Company are classified as long term investments and are valued at cost. Provision, if any, is made for diminution, other than temporary in nature, in the value of investments.

h) Current and Non Current Assets

Assets expected to be realized within twelve months after the reporting date, has been classified as current assets. All other assets are classified as non-current.

i) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue comprises the value for the rendering of services and sale of goods and is net of rebates and discounts. Revenue is recognized as follows:

Revenue from services represents the amounts receivable for services rendered.
a. For non-contract based business, revenue represents the value of goods delivered or services performed.
b. For contract based business, revenue represents the sales value of work carried out for customers during the period. Such revenues are recognized in the period in which the service is provided.

j) Other Income

Other Income, such as Interest on Fixed Deposits, additional interest charges and dividend are accounted on accrual basis.

k) Retirement and other employee benefits

Provident Fund

All the employees of the Company are entitled to receive benefits under the Provident Fund, a defined contribution plan in which both the employee and the Company contribute monthly at a stipulated rate. The Company has no liability for future Provident Fund benefits other than its annual contribution and recognizes such contributions as an expense in the year it is incurred.

Gratuity

The Company provides for the gratuity, a defined funded benefit retirement plan covering employees other than Contractual Labour. The employees deployed in different sites are not covered under the gratuity benifits. The liability towards gratuity of contractual employees lies on the principal employer, hence the onus of discharging gratuity liability of employees deployed in different sites are on principal employers. The plan provides for lump sum payments to employees (other than contractual employees) at retirement, death while in employment or on termination of employment. The Company accounts for liability of future gratuity benefits of employees (other than contractual employees) based on an external actuarial valuation on projected unit credit method carried out annually for assessing liability as at the balance sheet date.

Leave Encashment

The Employees (other than contractual employees) are entitled to accumulated leave for future encashment hence provision booked accordingly based on an external actuarial valuation.



l) Earning per share

The earnings considered in ascertaining the Company's EPS comprises the net profit after tax. The number of shares used in computing basis EPS is the weighted average number of shares outstanding during the year. The weighted diluted earnings per equity share are computed using weighted average number of shares and dilutive potential equity shares outstanding during the year.

m) Current and Deferred Tax

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deffered tax can be realised. In situations where company has unabsorbed depreciation or carry forward tax losses, all deffered tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

n) Provisions

A provision is recognized when the company has a present obligation as a result of past event; it is probable that outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

o) Cash and cash equivalents

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand.

p) Valuation of Inventories

Inventories are valued at lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost includes custom duty, freight and other charges as applicable. The Company periodically reviews inventories to provide for diminution in the value of, and/or any unserviceable or obsolete, inventories.
Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

q) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

r) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or inore uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence by way of notes to accounts.



NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED
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Notes forming part of financial statements

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
2 Share Capital		
(A) Authorised		
4,00,000 Equity shares of Rs 10 each	40.00	40.00
	40.00	40.00
(B) Issued, subscribed and fully paid		
3,40,866 Equity Shares of Rs 10 each	34.09	34.09
	34.09	34.09

(C) **Reconciliation of the number of shares and amount of Subscribed & Paid Up Share Capital at the beginning and at the end of the reporting period**

Particulars	Opening Balance	Fresh Issue	Closing Balance
Subscribed & Paid Up Share Capital			
Equity shares of Rs 10 each			
Year ended 31st March, 2025			
- Number of shares	3,40,866	-	3,40,866
- Amount (Amount in Lakhs)	34.09	-	34.09
Year ended 31st March, 2024			
- Number of shares	3,40,866	-	3,40,866
- Amount (Amount in Lakhs)	34.09	-	34.09

(D) **Number of shares held by each shareholder holding more than 5 percent of the issued equity share capital**

	As at March 31, 2025		As at March 31, 2024	
	No of Share	% of holding	No of Share	% of holding
NIS Management Limited (Previously NIS Management Private Limited)	3,40,852	99.996%	3,40,852	99.996%

(E) **Terms & Rights attached with Equity shares**

The company has only one class of equity shares having a par value of Rs.10/- each. Each share holder is entitled to one vote per share. All shareholders have equal right to dividend when declared. In the event of liquidation of the company, equity share holders will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. assets remaining after preferential distribution shall be distributed to equity share holders will be in proportion to the number of equity shares held by each share holders

(F) **Shareholding of Promoters:**

Shares held by promoters as at 31st March, 2025			% Change during the year
Promoter Name	No. of Shares	% of Total Shares	
(i) NIS Management Limited	3,40,852	99.996%	-
(ii) Debajit Choudhury	5	0.001%	-
(iii) Rina Choudhury	5	0.001%	-
(iv) Susmita Mukherjee	1	0.000%	-
(v) Anirban Choudhury	1	0.000%	-
(vii) Nilima Neogi	1	0.000%	-
(viii) Nita Dey	1	0.000%	-

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Notes forming part of financial statements

Shares held by promoters as at 31st March, 2024			% Change during the year
Promoter Name	No. of Shares	% of Total Shares	
(i) NIS Management Limited	3,40,852	99.996%	-
(ii) Debajit Choudhury	5	0.001%	-
(iii) Rina Choudhury	5	0.001%	-
(iv) Susmita Mukherjee	1	0.000%	-
(v) Anirban Chowdhury	1	0.000%	-
(vi) Nilima Neogi	1	0.000%	-
(vii) Nita Dey	1	0.000%	-

3 Reserve and Surplus

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Balance as per the last financial statement	1,340.35	1,208.15
Add : Profit/(loss) for the Year	225.08	132.20
	1,565.43	1,340.35

4 Long-term provisions

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Provision for Leave Encashment	1.66	0.90
Provision for Gratuity	5.72	2.45
	7.38	3.35

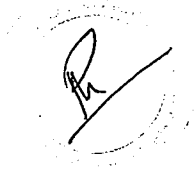
5 Short-term borrowings

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(a) Secured		
(i) Working Capital Loans from Bank (Bank of Maharashtra)*	978.78	979.49
(ii) Working Capital Term Loans from Bank (Bank of Maharashtra)*	-	9.50
	978.78	988.99

*** Terms & conditions of the borrowings along with security clause :-**

(i) **Facility:** Working Capital Loans from Bank (Bank of Maharashtra)
Sanction Limit: Rs.1000.00/- Lakhs
Primary Security: Exclusive Charge by way of Hypothecation of Stock, Receivables and other current assets in present and future
Rate of Interest: RLLR+BSS+1.20%-0.50% [zm concession]=10.50% at present

(ii) **Facility:** Working Capital Term Loans from Bank (Bank of Maharashtra)
Sanction Limit: Rs.178.76/- Lakhs
Primary Security: Working Capital Term Loan from Bank is secured by hypothecation of entire stock of raw materials, stock-in-trade, receivable, book debts and all other current assets.
Repayment: The loan is fully repaid on 06th June, 2024



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Notes forming part of financial statements

6 Trade Payables

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(i) Micro, Small and Medium Enterprises	13.56	-
(ii) Others	130.76	15.02
[Refer Note No. 26]	144.31	15.02

The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under:

Particulars	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Principal amount due and remaining unpaid	13.56	
Interest due on above and the unpaid interest	Nil	Nil
Interest paid	Nil	Nil
Payment made beyond the appointed day during the year	Nil	Nil
Interest due and payable for the period of delay	Nil	Nil
Interest accrued and remaining unpaid	Nil	Nil
Amount of further interest remaining due and payable in succeeding years	Nil	Nil

7 Other Current Liabilities

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Staff Salary Payable	280.52	12.02
Statutory Remittances	100.36	77.67
Liabilities for expenses	44.86	69.66
	425.74	159.35

8 Short Term Provisions

	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Provision for Leave Encashment	0.22	0.12
Provision for Gratuity	0.23	0.01
Provision for Audit Fees	0.90	0.80
Provision for Income Tax	132.73	146.54
	134.08	147.47



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Notes forming part of financial statements

9 Property, Plant & Equipment and Intangible Assets

(Amount in Lakhs)

Sl. No.	Particulars	Gross Block				Depreciation/ Amortisation				Net Block	
		As at 01-04-24	Additions/ Adjustments	Deductions/ Adjustments	As at 31-03-2025	Upto 31-03-24	For the year /Adjustment	On Sales/ Adjustment	Upto 31-03-25	As at 31-03-25	As at 31-03-24
Property, Plant and Equipment:											
1	Building	568.28	-	-	568.28	226.07	16.67	-	242.74	325.54	342.21
2	Computers & Data Procesing Units	7.16	0.92	-	8.08	6.27	0.67	-	6.95	1.13	0.89
3	Electrical Equipment	9.18	420.46	-	429.64	4.89	78.92	-	83.82	345.83	4.29
4	Furniture & Fixture	3.49	-	-	3.49	3.29	0.01	-	3.29	0.20	0.20
5	Machinery & Cleaning Equipment	70.90	0.05	-	70.94	53.10	3.23	-	56.33	14.62	17.80
7	Office Equipment	1.67	-	-	1.67	1.40	0.09	-	1.49	0.18	0.27
8	Motor Vehicle	17.26	-	-	17.26	10.10	2.24	-	12.33	4.92	7.16
TOTAL		677.94	421.43	-	1,099.36	305.12	101.82	-	406.95	692.42	372.81
Intangible Asset											
1	Goodwill	0.46	-	-	0.46	-	0.46	-	0.46	-	0.46
TOTAL		0.46	-	-	0.46	-	0.46	-	0.46	-	0.46
Intangible Asset under development											
1	Computer Software & Development	-	6.00	-	6.00	-	-	-	-	6.00	-
TOTAL		-	6.00	-	6.00	-	-	-	-	6.00	-

10 Deferred tax Assets (net)	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(a) Deferred Tax Asset		
Depreciation	5.10	2.89
(b) Deferred Tax Liability		
Depreciation	-	-
	5.10	2.89

11 Other Non-Current Assets	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
In bank deposits		
Deposits with maturity of more than 12 months from the reporting date $	203.28	278.88
	203.28	278.88

$ The above Fixed Deposits is hypothecated to Bank of Maharashtra for Cash credit and Bank guarantee facility.

12 Inventories	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(a) Stock in trade	173.80	76.29
	173.80	76.29

13 Trade Receivables	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(Unsecured, considered good)		
(a) Due over six months	12.99	9.68
(b) Others	1,403.71	1,316.60
[Refer Note No. 27]		
	1,416.71	1,326.28

Note :

No trade receivables are due from directors or other officers of the Company either severally or jointly with any other person and from firms or private companies respectively in which any director is a partner, a director or a member except as disclosed in Note No. 25.

14 Cash and Cash equivalent	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(A) Cash and cash equivalents		
(a) Cash in hand	0.02	4.95
(b) Balances with banks		
(i) In current accounts	2.02	1.79
	2.04	6.74
(B) Other Bank Balances		
(a) Deposits with maturity of more than 3 months but upto 12 months from the reporting date*	424.33	319.19
	424.33	319.19

* The above Fixed Deposits is hypothecated to Bank of Maharashtra for Cash credit and Bank guarantee facility.

15 Short-term Loans and advances	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
Unsecured		
(i) Advances recoverable in cash or kind	-	-
(ii) TDS Receivable & Others	254.19	209.59
	254.19	209.59

Note :

No loans & advances are due from directors or other officers of the Company either severally or jointly with any other person and from firms or private companies respectively in which any director is a partner, a director or a member.

16 Other Current Assets	As at March 31, 2025 (Amount in Lakhs)	As at March 31, 2024 (Amount in Lakhs)
(i) Security Deposit	23.66	20.06
(ii) Earnest Money Deposit	88.29	75.43
	111.95	95.49



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Notes forming part of financial statements

17 Revenue from Operations	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i) Income from Security and Facility Management Services	1,864.35	1,585.09
(ii) Sale of Surveillance Equipments	198.51	124.59
	2,062.86	1,709.68

18 Other Income	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i) Interest on Fixed Deposit	32.47	29.45
(ii) Uniform Charges Received	7.54	-
(iii) Interest on IT refund	0.44	-
	40.44	29.45

19 Purchase of Electronic Equipment and other items	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i) Purchase of Electronic Equipments & Other Items	234.49	230.01
	234.49	230.01

20 Change in Inventories	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
Opening Stock in trade	76.29	87.54
Closing Stock in trade	173.80	76.29
	(97.51)	11.26

21 Employee benefit expense	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i) Salaries, Wages & Bonus	1,030.70	901.51
(ii) Directors' Remuneration	72.00	82.00
(iii) Contribution to Providend Fund & Other Funds	46.51	49.33
(iv) Leave Encashment	2.24	1.02
(v) Gratuity	3.50	2.45
	1,154.95	1,036.33

Note :

The Expenses comprise payments and benefits to Contract Labours deployed in sites. The retirement benefits of these Contract Labours are primarily responsibility of the principal employers, although the same is routed through the books of the company.

Disclosures in terms of Accounting Standard-15

Gratuity

Total expense recognised in the Statement of Profit & Loss

Sr. No.	Particulars	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i)	Components of employer expense		
(ii)	Current service cost	1.12	-
(iii)	Interest cost	0.18	-
(iv)	Expected return on plan assets	-	-
(v)	Curtailment cost/(credit)	-	-
(vi)	Settlement cost/(credit)	-	-
(vii)	Amortization of past service cost	-	-
(viii)	Actuarial losses/(gains)	2.20	-
	Total expense recognised in the Statement of Profit & Loss	3.50	-

Reconciliation of Opening and Closing Balances of Present Value of Obligation

(i)	Present value of the obligation at the beginning of the period	2.45		-
(ii)	Interest cost	0.18		-
(iii)	Current service cost	1.12		-
(iv)	Past Service Cost	-		-
(v)	Benefits paid (if any)	-		-
(vi)	Actuarial (gain)/loss	2.20		-
(vii)	Present value of the obligation at the end of the period	5.95		2.45

Amounts to be recognised in the balance sheet

(i)	Present value of the obligation at the end of the period	5.95		2.45
(ii)	Fair value of plan assets at end of period	-		-
(iii)	Funded Status	(5.95)		(2.45)
(iv)	Net (liability)/asset recognized in Balance Sheet and related analysis	(5.95)		(2.45)

Actuarial Assumptions

(i)	Discount Rate per annum Compound	6.75 % per annum		7.25 % per annum
(ii)	Rate of increase in salaries	5.00 % per annum		5.00 % per annum
(iii)	Expected Average remaining working lives of employees (years)	19.1 Years		20.6 Years
(iv)	Mortality	IALM 2012-14		IALM 2012-14
(v)	Method used	Projected Unit Credit Method		Projected Unit Credit Method

Leave Encashment

Total expense recognised in the Statement of Profit & Loss

Sr. No.	Particulars	For the year ended on 31.03.2025 (Amount in Lakhs)		For the year ended on 31.03.2024 (Amount in Lakhs)
(i)	Components of employer expense			
(ii)	Current service cost	0.55		-
(iii)	Interest cost	0.07		-
(iv)	Expected return on plan assets	-		-
(v)	Curtailment cost/(credit)	-		-
(vi)	Settlement cost/(credit)	-		-
(vii)	Amortization of past service cost	-		-
(viii)	Actuarial losses/(gains)	1.61		-
	Total expense recognised in the Statement of Profit & Loss	2.24		-

Reconciliation of Opening and Closing Balances of Present Value of Obligation

(i)	Present value of the obligation at the beginning of the year	1.02		-
(ii)	Interest cost	0.07		-
(iii)	Current service cost	0.55		-
(iv)	Past Service Cost			-
(v)	Benefits paid (if any)	(1.38)		-
(vi)	Actuarial (gain)/loss	1.61		-
(vii)	Present value of the obligation at the end of the year	1.88		1.02

Amounts to be recognised in the balance sheet

(i)	Present value of the obligation at the end of the year	1.88		1.02
(ii)	Fair value of plan assets at end of year	-		-
(iii)	Funded Status	(1.88)		(1.02)
(iv)	Net (liability)/asset recognized in Balance Sheet and related analysis	(1.88)		(1.02)

Actuarial Assumptions

(i)	Discount Rate per annum Compound	6.75 % per annum		7.25 % per annum
(ii)	Rate of increase in salaries	5.00 % per annum		5.00 % per annum
(iii)	Expected Average remaining working lives of employees (years)	19.1 Years		20.6 Years
(iv)	Mortality	IALM 2012-14		IALM 2012-14
(v)	Method used	Projected Unit Credit Method		Projected Unit Credit Method

22 Finance Cost

		For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
(i)	Interest - Secured Loan	99.13	88.99
(ii)	Bank Charges & Commission	0.00	0.44
		99.14	89.43

NIS FACILITY MANAGEMENT SERVICES PRIVATE LIMITED

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CIN: U74910WB2007PTC114891

Notes forming part of financial statements

	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
23 Operation and Other Expenses		
(i) Audit Fees	1.80	0.90
(ii) Rent & Brokerage	1.63	5.33
(iii) Conveyance	8.99	9.90
(iv) Electricity Charges	1.78	2.44
(v) Expenses For Communication	4.66	4.19
(vi) Miscellaneous Expenses	22.93	11.52
(vii) Hire Charges	22.49	15.56
(viii) Insurance Premium	1.86	0.81
(ix) Legal & Professional Fees	6.52	2.03
(x) Postage & Courier	0.07	0.08
(xi) Printing & Stationery	0.86	0.49
(xii) Profession Tax	0.03	0.03
(xiii) Repairing & Maintenance	1.58	4.39
(xiv) Service Charges	267.68	124.80
(xv) Tour & Travel	10.25	5.66
(xvi) Fuel & Lubricants	20.30	-
(xvii) Donation and Subscription	0.15	-
(xviii) Filing Fees	0.02	0.02
(xix) GST Expenses	5.41	0.05
(xx) Rates & Taxes	1.55	4.47
	380.52	192.66



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Notes forming part of financial statements

24. Basic & Diluted earnings per share

Particulars	For the year ended on 31.03.2025 (Amount in Lakhs)	For the year ended on 31.03.2024 (Amount in Lakhs)
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (Amount in Lakhs)	225.08	132.20
Weighted Average number of equity shares used as denominator for calculating EPS	3,40,866	3,40,866
Basic Earnings per share (₹)	66.03	38.78
Diluted Earnings per share (₹)	66.03	38.78
Face Value per equity share (₹)	10.00	10.00

25. Related Party Disclosure

25.1. List of Related Parties

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

Holding Company	NIS Management Limited (Previously NIS Management Private Limited)
Key Managerial Personnel	Debajit Choudhury (Director)
	Rina Choudhury (Director)
Enterprise over which Key Management Personnel have significant influence.	Stellartrack Technologies Private Limited
	Keertika Education & Associates LLP
	Keertika Academy Private Limited
	NIS Ace Management Private Limited
	Achilles Resolute Private Limited
	Serviiion Enterprises Private Limited

25.2 Transactions carried out with related parties referred to in note 25.1 above, in ordinary course of business:

(Amount in Lakhs)

Nature of transaction	Year	Holding Company	Key Management Personnel	Enterprises over which KMP have significant influence
Remuneration	Year ended 31-03-2025	-	72.00	-
	Year ended 31-03-2024	-	82.00	-
Service Charges/Expenses Paid (Net)	Year ended 31-03-2025	-	-	-
	Year ended 31-03-2024	11.10	-	-
Capital WIP	Year ended 31-03-2025	-	-	6.00
	Year ended 31-03-2024	-	-	-
Advances taken / advance repayment received	Year ended 31-03-2025	302.24	-	7.95
	Year ended 31-03-2024	-	-	(57.65)
Outstanding balances at year end - Receivable / (Payable)(Net)	Year ended 31-03-2025	302.24	72.00	(46.67)
	Year ended 31-03-2024	-	-	(22.56)

26. Trade Payables ageing schedule:

Trade Payables ageing schedule as at 31st March,2025:

(Amount in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	13.56	-	-	-	13.56
(ii) Others	130.76	-	-	-	130.76
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables ageing schedule as at 31st March,2024

(Amount in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	15.02	-		-	15.02
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

27. Trade Receivables ageing schedule:

Trade Receivables ageing schedule as at 31st March,2025:

(Amount in Lakhs)

Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months -1 Year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade Receivables-considered good	1,403.71	12.99	-	-	-	1,416.71
ii) Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
iv) Disputed Trade Receivables-considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2024:

(Amount in Lakhs)

Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months -1 Year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade Receivables-considered good	1,316.60	9.68	-	-	-	1,326.28
ii) Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
iv) Disputed Trade Receivables-considered doubtful	-	-	-	-	-	-

Note 28 - Additional Regulatory Information pursuant to Ministry of Corporate Affairs Notification dated 24th March, 2021

Additional Regulatory Information pursuant to General Instructions for preparation of Balance Sheet and Statement of Profit and Loss as given in Part I and Part II of Division I of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

(i) Title deeds of Immovable Properties

The title deeds of all immovable properties disclosed in the financial statements included under Property, Plant and Equipment (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 as at the balance sheet date

(ii) Loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

The company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties.

(iii) Details of Benami Property held

There have been no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(iv) Borrowings from banks or financial institutions on the basis of security of current assets

The Company has availed borrowings from bank / financial institutions on the basis of security of current assets for the year ended March 31, 2025. The company has submitted stock & debtors statement to the bank on monthly basis as also Quarterly Information Statements. The average difference is not material which is on account of valuation,provisions etc.

As on 31st March,2025

Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly	Amount of difference	Reason for material discrepancies
June, 2024	Bank of Maharashtra	Book Debts & Finished Goods	1,638.84	1,638.84	-	
September, 2024	Bank of Maharashtra	Book Debts & Finished Goods	1,347.12	1,347.12	-	
December, 2024	Bank of Maharashtra	Book Debts & Finished Goods	1,446.79	1,446.79	-	
March, 2025	Bank of Maharashtra	Book Debts & Finished Goods	1,590.51	1,590.51	-	

As on 31st March, 2024

Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
June, 2023	Bank of Maharashtra	Book Debts & Finished Goods	2,304.94	2,304.94	-	
September, 2023	Bank of Maharashtra	Book Debts & Finished Goods	2,216.61	2,216.61	-	
December, 2023	Bank of Maharashtra	Book Debts & Finished Goods	1,526.41	1,526.41	-	
March, 2024	Bank of Maharashtra	Book Debts & Finished Goods	1,402.56	1,402.56	-	

(v) Wilful Defaulter

The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(vi) Relationship with Struck off Companies

The Company has not entered into any transactions with the companies struck off under section 248 of the Act or section 560 of the Companies Act, 1956.

(vii) Registration of charges or satisfaction with Registrar of Companies (ROC)

There are no charges or satisfaction yet to be registered with ROC beyond the statutory period as at March 31, 2025.

(viii) Compliance with number of layers of companies

The Company has no subsidiaries or investments in other companies, accordingly compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, are not applicable.

(ix) Ratios

Ratio	Numerator	Denominator	Ratio as on 31-03-2025	Ratio as on 31-03-2024	Variation	Reason (If variation is more than 25%)
(i) Current Ratio (in times)	Current Assets	Current Liabilities	1.42	1.76	-20%	NA
(ii) Debt-Equity Ratio (in times)	Total debt	Shareholder's equity	0.61	0.72	-15%	NA
(iii) Debt Service Coverage Ratio (in times)	Earnings available for debt service @	Debt Service *	3.90	1.66	135%	Primarily due to reduction in principal repayment during the year in compare to previous year.
(iv) Return on Equity Ratio (%)	Net profits after taxes	Average Shareholder's Equity	15%	10%	50%	NA
(v) Inventory Turnover Ratio (in times)	Cost of Goods Sold	Average Inventory	1.10	2.95	-63%	Primarily due to change in inventory
(vi) Trade Receivables Turnover Ratio (in times)	Net Credit Sales	Average trade receivable	1.50	1.34	12%	Primarily due to decrease in Sales
(vii) Trade Payables Turnover Ratio (in times)	Net Credit Purchases	Average Trade Payables	7.72	5.47	41%	Primarily due to increse in Credit Purchase / expenses.
(viii) Net Capital Turnover Ratio (in times)	Sales (net)	Average Working Capital	2.90	1.85	57%	NA
(ix) Net Profit Ratio (%)	Net Profit	Net Sales	10.91%	7.73%	41%	Primarily due to increase in Net Profit
(x) Return on Capital Employed (%)	Earning before interest and taxes	Capital employed	22%	18.32%	21%	NA
(xi) Return on Investment (%) [Unquoted]	Net Profit	Net Investment= Net Equity	NA	NA	NA	NA

@ Net profit after taxes + Non-cash operating expenses + Interest + Other adjustments like loss on sale of fixed assets etc.

* Debt service = Interest & Lease Payments + Principal Repayments

(x) Compliance with approved Scheme(s) of Arrangements

During the year, the company has not applied for any scheme of arrangement in terms of sections 230 to 237 of the Companies Act, 2013.

(xi) Utilisation of borrowed funds and share premium

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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xii) Utilisation of borrowed funds from banks / financial institutions:

The Company has been used borrowed funds from banks for the purpose as specified in the sanction/renewal letter.

(xiii) Undisclosed income

The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(xiv) Corporate Social Responsibility (CSR)

The Provision of section 135 of Companies Act, 2013 is not applicable to the Company.

(xv) Details of Crypto Currency or Virtual Currency

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

29. During the year, letters for confirmation of balances have been issued to various parties by the Company with the request to confirm or send comment by the stipulated date failing which balances as indicated in the letter would be taken as confirmed. Confirmation letters have been received in few cases. However, no adverse communication received from any party. The management, however, does not expect any material changes in respect of those advances where confirmations of balances have not been received..

30. Segment Reporting

The Company operates in security services through provision of security guards and installation of CCTV cameras. Accordingly there is no reportable segment in accordance with Accounting Standard 17: Segment Reporting. Further, entire operations are located in India, hence there is no reportable geographical segment.

31. Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	6.00	-	-	-	6.00
Projects temporarily suspended	-	-	-	-	-

32. Quantitative details of trading of Security Surveillance Equipments

Particulars	Unit of Measurement	As at March 31, 2025	As at March 31, 2024
Opening Stock	Pcs	80,363	72,014
Purchases during the previous year	Pcs	6,01,379	2,24,745
Sales during the previous year	Pcs	5,38,119	2,16,396
Closing Stock	Pcs	1,43,623	80,363

33. Contingent Liability

The Company is having outstanding demand of Rs. 7.70/- Lakhs as on 31.03.2025 from Income Tax Department.
The Company is having TDS default of Rs. 0.09 lakhs (including interest on TDS of Rs.0.08/-Lakhs.)

34. Previous years figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

In terms of our report of even date
For DATTAROY & ASSOCIATES
Chartered Accountants
FRN - 323778E

INDRANIL DATTA ROY
Proprietor
Membership No. 54772
UDIN : 25054772BMIROC6174
Place: Kolkata
Date: 18th July,2025

For and on behalf of the Board of Directors

Debajit Choudhury
Director
[DIN: 00932489]

Rina Choudhury
Director
[DIN: 00881320]