

INDEPENDENT AUDITORS' REPORT

To the Members of SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED

Report on Audit of the Interim Standalone Financial Statements

Opinion

We have audited the accompanying interim standalone financial statements of **SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at December 31, 2025, statement of Profit and Loss A/c for the period nine months ended on that date, and Notes to Accounts including a summary of the material accounting policy and other explanatory information (hereinafter referred to as the "interim standalone financial statements"). These interim accounts have been prepared by the said company only for the purpose of valuation of shares, as decided by the board of directors of the company.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st December, 2025, and its Loss for the nine month ended on.

Basis for Opinion

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

Responsibilities of Management and Board of Directors for the Interim Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim 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 AS 25 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim standalone



the accounting records, relevant to the preparation and presentation of the interim standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim standalone 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.

Auditor's Responsibilities for the Audit of the Interim Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim standalone 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 interim standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim standalone 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 interim standalone financial statements, including the disclosures, and whether the interim standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also 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 PKMB & Co.
Chartered Accountants
(Firm Registration No: 005311N)



Place: New Delhi
Date: 17th February 2026

PK Jain
PK Jain
(Partner)
(Membership No: 010479
UDIN: 26010479LUVRTU4436

SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED

CIN:U74900DL2011PTC229316

Interim Standalone Balance Sheet as at 31st December 2025

(Rs. in '00s)

Particulars	Note No.	As at 31.12.25	As at 31.03.25
I EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	1	1,000.00	1,000.00
(b) Reserves and Surplus	2	14,927.99	15,119.85
		15,927.99	16,119.85
(b) Current Liabilities			
(a) Trade Payables	3	236.00	-
(b) Other Current Liabilities	4	250.00	236.00
		486.00	236.00
TOTAL		16,413.99	16,355.85
II ASSETS			
1. Non Current Assets			
(a) Fixed Assets			
Tangible Assets	5	355.95	462.67
(b) Non current Investments	6	2,500.00	2,500.00
(c) Deferred Tax Asstes (Net)	7	3,544.57	3,489.73
		6,400.52	6,452.40
2. Current Assets			
(a) Cash & Bank Balance	8	9,539.42	8,521.90
(b) Short Term Loans and advances	9	474.05	1,381.55
		10,013.47	9,903.45
TOTAL		16,413.99	16,355.84

Significant Accounting Policies and Notes to Accounts

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For and on behalf of the Board of Directors of

As per our report of even date

For PKMB & Co.

Chartered Accountants

FRN: 005311N

Place:- New Delhi

Date:- 17-02-2026

Varun Manwani
Director
DIN-00921735Arunima Manwani
Director
DIN-06996141

SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED

CIN:U74900DL2011PTC229316

Interim Standalone Statement of Profit and Loss for 9 months ended 31st December 2025

(Rs. in '00s)

Particulars	Note No.	01- April 25 to 31 Dec 25	2024-25
I. Revenue from Oprations	10	-	-
II Other Income	11	326.37	603.24
III. Total Income (I+II)		326.37	603.24
IV. Expenses			
Employee Benefits Expenses	12	-	-
Depreciation	5	106.72	240.41
Other Expenses	13	466.35	649.35
Total Expenses		573.07	889.76
V. Profit before Tax (III-IV)		(246.70)	(286.52)
VI. Tax Expense			
- Provision of Tax		-	-
- Deferred Tax		54.84	564.00
- Income Tax For Earlier Years		-	342.60
VII. Net Profit (Loss) for the Year(V-VI)		(191.86)	(65.12)
VIII Earning per equity Share:			
Basic & Diluted		(1.92)	(0.65)

Significant Accounting Policies and Notes to Accounts

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For and on behalf of the Board of Directors of

As per our report of even date
For PKMB & Co.
Chartered Accountants
FRN: 005311N



P. K. Manwani
Partner

Varun Manwani
Director
DIN-00921735

A. Manwani
Arunima Manwani
Director
DIN-06996141

Place:- New Delhi M.No. 010479

Date:- 17-02-2026

Note 5:

SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED

Fixed Assets as at 31.12.2025

(Rs. in '00s)

Tangible Assets	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Particular	Cost as at 31.03.2025	Additions	Cost as at 31.12.2025	Depreciation upto 31.03.2025	Depreciation for the Period	Depreciation upto 31.12.2025	Net Value as at 31.12.2025
Plant & Machinery	2,891.33	-	2,891.33	2,508.45	106.72	2,615.17	276.16	382.88
Computer	1,627.00	-	1,627.00	1,547.21	-	1,547.21	79.79	79.79
Total	4,518.33	-	4,518.33	4,055.66	106.72	4,162.38	355.95	462.67



G. Mansuri

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SAHASRA SAMBHAV SKILL DEVELOPMENT PRIVATE LIMITED

CIN:U74900DL2011PTC229316

Notes to the Financial Statement for the period ended 31st December, 2025

	<u>31st December 2025</u>	<u>31st March 2025</u>
Note 1: <u>Share Capital</u>		
<u>Authorised Capital</u>		
10000 Equity Shares of Rs.10/- each	1,000.00	1,000.00
	1,000.00	1,000.00
<u>Issued, Subscribed and Paid-up Capital</u>		
10000 Equity Shares of Rs.10/- each fully paid-up	1,000.00	1,000.00
	1,000.00	1,000.00

a) Details of Shareholders holdings more than 5% shares

Name of Shareholders	31 st December 2025		31 st March 2025	
	No. of Shares	Percentage	No. of Share	Percentage
Mr. Varun Manwani	5100	51.00	5100	51.00
Mr. Amrit Lal Manwani	4900	49.00	4900	49.00

b) The company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder of equity shares is entitled to one vote per share.

c) Details of Promoter's Shareholdings

Promoter's shareholdings	31 st December 2025		% change in shares
	No. of Shares	Percentage	
Mr. Varun Manwani	5100	51.00	NIL
Mr. Amrit Lal Manwani	4900	49.00	NIL

Note 2: Reserves and Surplus

	<u>31st December 2025</u>	<u>31st March 2025</u>
Opening Profit & Loss Balance	15119.85	15184.97
Add : Profit & Loss A/c during the year	-191.86	-65.12
	14927.99	15119.85

Note 3: Trade Payables

	<u>31st December 2025</u>	<u>31st March 2025</u>
Micro and Small Enterprises*	0.00	-
Others	236.00	-
	236.00	-

*This information has been determined to the extent such parties have been identified on the basis of information available with the Company. During the period, no interest has been paid to them. This has been relied upon by auditors.



A. Manwani

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Note 4: Other Current Liabilities

Expenses Payable

<u>31st December 2025</u>	<u>31st March 2025</u>
250.00	236.00
250.00	236.00

Note 6: Non Current Investments

(Trade at cost)

Unquoted

25000 (Previous Year 25000) Fully paid up equity s
of Electronics Sector Skills Council of India

<u>31st December 2025</u>	<u>31st March 2025</u>
2500	2,500.00
2500	2,500.00

Note 7: Deferred Tax Asset (Net)

Deferred Tax Asset on accumulated losses

<u>31st December 2025</u>	<u>31st March 2025</u>
3,544.57	3,489.73
3,544.57	3,489.73

Note 8: Cash and Bank Balances

Cash in hand

Balance with Scheduled bank in Current account

Fixed deposit with scheduled bank

<u>31st December 2025</u>	<u>31st March 2025</u>
42.79	57.79
883.51	964.11
8613.12	7,500.00
9539.42	8,521.90

**Note 9: Short Term Loans and advances
(Unsecured considered good)**

TDS Recoverable

GST Input Recoverable

Interest Receivable

<u>31st December 2025</u>	<u>31st March 2025</u>
29.81	120.16
175.955	173.98
268.28	1,087.41
474.05	1,381.55



A. Yamani

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Note 10: Revenue from Operations
Fee from Training & Placement

31st December 2025 **31st March 2025**

-	-
-	-
-	-

Note 11: Other Income

Interest from Income Tax Department
Interest on fixed deposits

31st December 2025 **31st March 2025**

2.57	30.86
323.80	572.38
326.37	603.24

Note 12: Employee Benefits Expenses
Salaries & Wages and allowances

31st December 2025 **31st March 2025**

-	-
-	-
-	-

Note 13: Other Expenses

Bank Charges
Filing fee
Auditor Remuneration
Gst interest paid for earlier years
Igst paid for earlier years
Late fee-gst
Auditors certification fee
Balances written off
Short and excess

31st December 2025 **31st March 2025**

12.00	1.19
17.00	95.00
250.00	200.00
19.80	41.58
95.62	258.42
9.00	3.20
0.00	50.00
62.92	-
0.01	(0.04)
466.35	649.35



A. Manwani



Note 14: -

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
For the nine months ended 31st Dec 2025

A. Significant Accounting Policies

- 1) The financial statements are prepared under the historical cost convention and in accordance with accounting standard referred to section 211 (3C) of the Companies Act, 2013.
- 2) The company follows mercantile system of accounting and recognizes income and expenditure on accrual basis.
- 3) Provision for current tax is made after taking into consideration benefits available under the provision of Income Tax Act, 1961. Deferred tax resulting from timing difference between book and taxable profit is accounted for using the tax rates and laws that have been enacted as on Balance Sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a virtual certainty that the assets will be realised in future.
- 4) Long Term Investment is stated at cost. Provision is made for diminution other than temporary in the value of such investment.
- 5) Fixed Assets are stated at their original cost of acquisition/installation net of accumulated depreciation.
- 6) Depreciation is provided on the straight-line method by depreciating carrying amount of fixed assets over remaining life of the assets evaluated at year end which is same as per schedule II of the Companies Act, 2013.

B. Notes to Accounts

- 7) Provident fund, Gratuity and other employee benefits are not applicable since the company is not having minimum stipulated number of employees.

8) <u>Earnings Per Share</u>	<u>31.12.2025</u>	<u>31.3.2025</u>
a. Net profit (Loss) after tax (in '00s)	(191.86)	(65.12)
b. Weighted average number of shares	10,000	10,000
c. Basic and diluted earnings per share (in Rs.) of Rs 10 each.	(1.92)	(0.65)



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9) **Related Party Disclosures (As per AS-18)**

(A.) List of Related party

- a. Key Management Personnel
1. Mr. Varun Manwani- Director
 2. Mrs. Arunima Manwani- Director
 3. Mr. Amrit Lal Manwani- Relative of Director
- b. Enterprises under common control/significant influence: -
1. Sahasra Electronics Private Limited
 2. Infopower Technologies Private Limited
 3. Sahasra Electronic Solutions Limited
 4. Electronics Sector Skill Council of India
 5. Sahasra Electronics (Rwanda) Pvt. Ltd.
 6. Sahasra Semiconductors Pvt Ltd.

(B.) Transactions with Related Parties: -

(Rs. in '00s)

- 1) Short Term Borrowing received and outstanding at nine months ended 31-12-2025.

Particulars	31.12.2025	31.03.2025
1. Mr. Varun Manwani	Nil	Nil

10) These interim financial accounts for nine months ended 31.12.2025 has been prepared for the purpose of valuation of shares as approved by the meeting of board of directors of the company.

11) Complete financial accounts have been prepared in accordance with para 18 of Accounting Standard (AS) 25. This is the first year of interim account for nine months ended 31.12.2025 hence previous year figure for nine months ended 31.12.2024 is not applicable.

12) Cash flow statement for nine months ended 31-12-2025 has not been prepared since as per Companies Act 2013, Cash flow is not applicable to the company.



Varun Manwani

13) There is no event occurring after 31.12.2025 which has material effect in interim accounts.


14) Previous year figures have been regrouped/rearranged wherever considered necessary to conform to current year classification.

For and on behalf of Board of Directors

**As per our report of even date
For PKMB & Co.
Chartered Accountants
FRN: 005311N**



**(Varun Manwani)
Director
DIN-00921735**



**(Arunima Manwani)
Director
DIN-06996141**



**(P.K. Jain)
Partner
Mem. No. 010479**

Place: New Delhi

Date: 17.02.2026