

OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD FROM
JUNE 04, 2024 TO JUNE 30, 2025



ABDUL RAHMAN & CO.

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the members of OS CAPITAL INVESTMENT (PRIVATE) LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements of OS CAPITAL INVESTMENT (PRIVATE) LIMITED, which comprise the statement of financial position as at June 30, 2025, and the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the period from June 04, 2024 to June 30, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2025 and of the profit, the changes in equity for the period from June 04, 2024 to June 30, 2025.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. 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 International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going



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concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan 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 ISAs as applicable in Pakistan, 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 Company's internal control.
- 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 the board of directors 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.



Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows and together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the period were for the purpose of the Company's business; and
- d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

The engagement partner on the audit resulting in this independent auditor's report is Abdul Rahman, FCA.

Lahore,
Dated: August 22, 2025

UDIN: AR202510090kNjOCbYwB


A Rahman & Co.
ABDUL RAHMAN & CO.,
CHARTERED ACCOUNTANTS

OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 (Rupees)
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized Capital:		
5,000,000 Ordinary shares of Rs. 10/- each		50,000,000
Issued, subscribed and paid up capital	4	30,000,000
Long term sponsors	5	10,644,614
Accumulated loss		-
		40,644,614
Non-current liabilities		-
Current liabilities		
Trade and other payables	6	6,866,800
CONTINGENCIES AND COMMITMENTS	7	-
Total equity and liabilities		47,511,414
ASSETS		
Non-current assets		
Property, plant and equipment	8	9,726,069
Capital work in process	9	23,561,000
Deferred cost - Preliminary expenses		5,252,210
Membership cards - Intangible	10	6,000,000
		44,539,279
Current assets		
Advances, deposits and other receivables		-
Cash & Bank balances	11	2,972,135
		2,972,135
Total assets		47,511,414

The annexed notes form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR



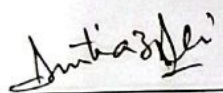
OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

	2025
Note	(Rupens)
Sales-net	-
Cost of sales	-
Gross profit	-
Less: Operating expenses:	
Administrative and general expenses	-
Selling and distribution expenses	-
Other expenses	-
Other income	-
Operating profit	-
Finance costs	-
Profit before income tax	-
Income tax expense	-
Profit for the period	-
Other comprehensive income/ (loss)	-
Total comprehensive income / (loss)	-

The annexed notes form 1 to 17 form an integral part of these financial statements.


 CHIEF EXECUTIVE




 DIRECTOR

OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

	Issued, Subscribed and Paid up Capital	Long term sponsors	Revenue Reserve Accumulated loss	Total
	Rupees			
Opening balance as at June 04, 2024	-	-	-	-
Loan from directors	-	10,644,614	-	10,644,614
Share issued during the period	30,000,000	-	-	30,000,000
Total comprehensive income / (loss)	30,000,000	10,644,614	-	40,644,614
Closing balance as at June 30, 2025	30,000,000	10,644,614	-	40,644,614

The annexed notes form 1 to 17 form an integral part of these financial statements.



[Signature]
 DIRECTOR

OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

	Note	2025 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation		-
Adjustment For:		
Depreciation	8	1,168,844
Finance Cost		-
Operating profit before working capital changes		1,168,844
<u>Working capital changes</u>		<u>1,168,844</u>
(Increase)/decrease in current assets		
Advances, deposits and other receivables		-
Increase/(decrease) in current liabilities		
Trade and other payables		6,866,800
Net Working Capital Changes		<u>6,866,800</u>
Net cash Generated from/(used) in Operations		8,035,644
Finance Cost Paid		-
Income Tax (Paid)/refund		-
Net cash inflows / (outflows) from operating activities		<u>8,035,644</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Increased in Fixed Assets		(10,894,913)
Capital work in process		(23,561,000)
Deferred cost - Preliminary expenses		(5,252,210)
Membership cards - Intangible		(6,000,000)
Net cash from Investing activities		<u>(45,708,123)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Long term loan		10,644,614
Capital introduced during the period		30,000,000
Increase/(Decrease) in bank borrowings		-
Net cash from financing activities		<u>40,644,614</u>
Net cash during the period		
Cash and Cash equivalents at the beginning of the period		-
Cash and cash equivalents at end of the period	11	<u>2,972,135</u>

The annexed notes form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

1 CORPORATE AND GENERAL INFORMATION

1.01 LEGAL STATUS AND OPERATIONS

OS CAPITAL INVESTMENTS (PRIVATE) LIMITED (the Company) is incorporated in Pakistan on June 04, 2024 as a private company limited by shares under the Companies Act, 2017. The Company is engaged in to act as a Trading Rights Entitlement Certificate (TREC) Holder of the Pakistan Mercantile Exchange Limited (the "PMEX") and to carry on the business of a futures broker as permissible in the Futures Market Act, 2016 and applicable regulations. The registered address of the Company is situated at 32-H, Canal Gardens, Canal Road, Lahore.

2 BASIS OF PREPARATION

2.01 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

Revised AFRS for SSEs issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the Revised AFRS for SSEs, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.02 SUMMARY OF SIGNIFICANT TRANSACTIONS

All significant transactions and events affecting the Company's financial position and performance during the period have been adequately disclosed.

2.03 BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention, except for certain items as disclosed in the relevant accounting policies below.

2.04 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pakistani Rupee (Rs./Rupees) which is the Company's functional currency. Amounts presented in the financial statements have been rounded off to the nearest of Rs./Rupees, unless otherwise stated.

2.05 KEY JUDGEMENTS AND ESTIMATES

The preparation of financial statements in conformity with the accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. In addition, it requires management to exercise judgement in the process of applying the Company's accounting policies. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are documented in the following accounting policies and notes, and relate primarily to:



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

- Useful lives, residual values and depreciation method of property, plant and equipment
- Provision for impairment of inventories
- Impairment loss of non-financial assets other than inventories
- Provision for doubtful trade receivables
- Obligation of defined benefit Obligation
- Estimation of provisions
- Estimation of contingent liabilities
- Current income tax expense, Provision for Current tax and recognition of deferred tax asset (for carried forward tax losses)

The revisions to accounting estimates (if any) are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except for the changes as explained in notes.

3.01 PROPERTY, PLANT AND EQUIPMENT

All items of property, plant and equipment are initially recorded at cost.

Items of property, plant and equipment other than land and Capital work in progress are measured at cost less accumulated depreciation and impairment loss (if any).

Capital work in progress is stated at cost less impairment loss (if any).

Depreciation is charged so as to write off the cost of assets (other than land and capital work in progress) over their estimated useful lives, using the reducing balance method at rates specified in property, plant and equipment note to the financial statements. However, full month depreciation is charged in the month of purchase and no depreciation is charged in the month of disposal.

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised as other income in the statement of profit or loss.

The useful lives, residual values and depreciation method are reviewed on a regular basis. The effect of any changes in estimate is accounted for on a prospective basis.

3.02 INVENTORIES

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell.

Cost is calculated using the weighted average method and comprises direct materials, direct labour costs and direct overheads that have been incurred in bringing the inventories to their present location and condition.

Selling price less costs to complete and sell represents the estimated selling price in the ordinary course of the business less all estimated costs of completion and estimated costs necessary to be incurred in order to make the sale.

At each reporting date, inventories are assessed for impairment. If inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the cost of sales in the statement of profit or loss.

Inventory write-down is made based on the current market conditions, historical experience and selling goods of similar nature. It could change significantly as a result of changes in market conditions. A review is made periodically on inventories for excess inventories, obsolescence and decline in net realisable value and an allowance is recorded against the inventory balances for any such decline.



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

3.03 IMPAIRMENT OF NON-FINANCIAL ASSETS OTHER THAN INVENTORIES

The assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount.

An impairment loss is recognized if the carrying amount of an asset exceeds its estimated recoverable amount. The impairment loss is recognised in the statement of profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

An impairment loss is reversed only to the extent that the asset carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. The Company recognises the reversal immediately in the statement of profit or loss, unless the asset is carried at a revalued amount in accordance with the revaluation model. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

3.04 TRADE AND OTHER RECEIVABLES

Measurement

Trade and other receivables are recognised and carried at transaction price less an allowance for impairment.

Impairment

A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is recognised in the statement of profit or loss. Bad debts are written-off in the statement of profit or loss on identification.

Judgments and estimates

The allowance for doubtful debts of the Company is based on the ageing analysis and management's continuous evaluation of the recoverability of the outstanding receivables. In assessing the ultimate realisation of these receivables, management considers, among other factors, the creditworthiness and the past collection history of each customer.

3.05 IMPAIRMENT OF FINANCIAL ASSETS OTHER THAN TRADE RECEIVABLES

The financial assets other than those that are carried at fair value are assessed at each reporting date to determine whether there is any objective evidence of their impairment. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

The impairment loss is recognized immediately in the statement of profit or loss and the carrying amount of the related financial asset is reduced accordingly. An impairment loss is reversed only if the reversal can be related objectively to an event occurring after the impairment loss was recognized.

3.06 BORROWINGS

Loans are measured at amortised cost using the effective interest method. Overdrafts are repayable in full on demand and are initially measured and subsequently stated at face value (the amount of the loan).

Interest

Interest expense is recognised on the basis of the effective interest method and is included in finance costs.



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

3.07 TRADE AND OTHER PAYABLES

Trade payables are obligations under normal short-term credit terms. These are measured at the undiscounted amount of cash to be paid.

3.08 TAXATION

Provision for current tax is the expected tax payable on the taxable income for the year; calculated using rates enacted or substantively enacted by the end of the reporting period. The calculation of current tax takes into account tax credit and tax rebates, if any, and is inclusive of any adjustment to income tax payable or recoverable in respect of previous years.

Judgment and estimates

Significant judgment is required in determining the income tax expenses and corresponding provision for tax. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business.

3.09 PROVISIONS

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value using a pre-tax discount rate. The unwinding of the discount is recognised as finance cost in the statement of profit or loss.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

As the actual outflows can differ from estimates made for provisions due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provisions are reviewed at each reporting date and adjusted to take account of such changes. Any adjustments to the amount of previously recognised provision is recognised in the statement of profit or loss unless the provision was originally recognised as part of cost of an asset.

3.10 CONTINGENT LIABILITIES

A contingent liability is disclosed when the Company has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Company; or the Company has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

3.11 OFF-SETTING OF FINANCIAL ASSETS AND LIABILITIES

Financial assets and financial liabilities are off-set and the net amount is reported in the statement of financial position if the Company has a legally enforceable right to set-off the recognized amounts and intends either to settle on a net basis or to realize the assets and settle the liabilities simultaneously.



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

3.12 REVENUE RECOGNITION

Revenue is recognized using the five steps model.

3.13 CASH AND CASH EQUIVALENTS

Cash and cash equivalents are carried in the balance sheet at book value which approximated their fair value. For the purposes of the cash flow statement, cash equivalents comprise cash in hand and cash at banks.

3.14 RELATED PARTY TRANSACTION

All transactions between company and related parties are accounted for in the normal course of business carried out on commercial terms unless stated otherwise. These transactions are done with prior approval from board of directors.



OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM JUNE 04, 2024 TO JUNE 30, 2025

	2025 (Rupees)
4 ISSUED, SUBSCRIBED AND PAID UP CAPITAL	
3,000,000 Ordinary shares of Rs. 10 each fully paid in cash	<u>30,000,000</u>
4.1 The Shareholders' rights and privileges are governed through The Companies Act, 2017 and the rules and regulations made thereunder; the Company's Memorandum and Articles of Association and there is no specific shareholder's agreement executed for voting rights, board selection, right of first refusal and block voting.	
5 LONG TERM SPONSORS	
Loan from directors	<u>10,644,614</u>
	<u>10,644,614</u>
5.1 This is interest-free and unsecured loan from the director of the Company, obtained to expand the investments of the Company. No repayment terms have been defined, however, it is payable at the discretion of the management. Further this do not pass the liability test, thus recorded as equity at face value and will not be re-measured subsequently. The decision by the entity at any time in future to deliver cash or any other financial asset to settle the directors' loan would be a direct debit to equity as per TR-32 'Accounting Directors' Loan' issued by Institute of Chartered Accountants of Pakistan.	
6 TRADE AND OTHER PAYABLES	
Accrued salaries	<u>6,866,800</u>
Other Payables	<u>6,866,800</u>
7 CONTINGENCIES AND COMMITMENTS	
Contingencies	
There are no major contingencies as at the reporting dates.	
Commitments	
There are no major commitments as at the reporting dates.	
8 PROPERTY, PLANT AND EQUIPMENT	

Particulars	Cost				Rate %	Accumulated	Book Value
	As at	Additions	Disposals	As at		for the	as at
	June 4, 2024			June 30, 2025		period	June 30, 2025
	Rupees						
OWNED							
Building	-	-	-	-	0%	-	-
Furniture and fixtures	-	1,734,149	-	1,734,149	10%	173,415	1,560,734
Computer	-	396,764	-	396,764	30%	119,029	277,735
Electric equipment	-	8,764,000	-	8,764,000	10%	876,400	7,887,600
2025	-	10,894,913	-	10,894,913		1,168,844	9,726,069



	2025
Note	(Rupees)

9 CAPITAL WORK IN PROCESS

Building	23,561,000
Addition during the year	23,561,000

9.1 It includes advances paid for purchase and construction of office building at Plot No. 32, Block H, Phase 1, The Pakistan Technocrats Co-Operative Housing Society Ltd. As at year end, the Plot is in the name of director, which is agreed to be transferred to the Company in the financial year ended

10 MEMBERSHIP CARDS - INTANGIBLE

National Commodity Exchange Ltd	3,500,000
Trading Right Entitlement Certificate - TREC	2,500,000
	6,000,000

11 CASH & BANK BALANCES

Cash in hand	911,070
Cash at bank - current account	2,061,065
	2,972,135

12 FINANCIAL INSTRUMENTS BY CATEGORY

Financial assets as per Statement of financial position - at amortized cost

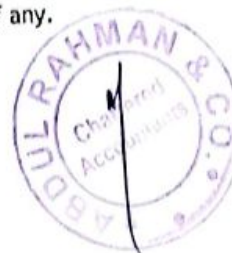
Advances, deposits and other receivables	2,972,135
Cash & Bank balances	2,972,135

Financial liabilities as per Statement of financial position - at amortized cost

Long term loan	10,644,614
Trade and other payables	6,866,800
	17,511,414

13 AGGREGATE TRANSACTIONS WITH RELATED PARTIES

The Company may in the normal course of business carry out transactions with related parties. Amounts due from related parties, transaction with related parties and relationship with related parties are shown under respective notes, if any. Remuneration of Chief Executive Officer, Directors and Executive is also disclosed in respective note and loan from directors is disclosed in respective note of the Financial Statements and Statement of Cash Flows, if any.



2025

No of employees

14 NUMBER OF EMPLOYEES

Total Employees

Average during the period

As at June 30

15 CORRESPONDING FIGURES

The corresponding figures have been rearranged and reclassified, wherever considered necessary for the purpose of comparison and better presentation.

16 GENERAL

Figures of these financial statements have been rounded off to the nearest of rupees.

17 DATE OF AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue by the board of directors in their meeting held on _____, 2025.



CHIEF EXECUTIVE


DIRECTOR

