

SILVER TOUCH AUTO TECH PRIVATE LIMITED

Company Information

SILVER TOUCH AUTO TECH PRIVATE LIMITED

CIN: U72900GJ2022PTC134200

REGISTERED OFFICE: 206 - OFFICE, SAFFRON, NR CENTRE POINT PANCHWATI 5 RASTA,
AMBAWADI, AHMEDABAD, GUJARAT, INDIA, 380006

BOARD OF DIRECTORS OF THE COMPANY

Sr. No.	Name	Designation
1.	Mr. Vipul H Thakkar	Director
2.	Mr. Jignesh A Patel	Director

Notice

To,

The Members of M/s. Silver Touch Auto Tech Private Limited

NOTICE is hereby given that the 3rd (Third) Annual General Meeting of the Members of Silver Touch Auto Tech Private Limited will be held on 26th August 2025, at 12:00 P.M. at its registered office to transact the following business.

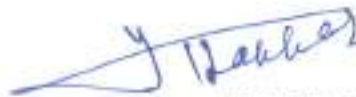
ORDINARY BUSINESS:

1. To consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors ("the Board") and auditors thereon.

Regd. Office:

206 - Office, Saffron, Nr. Centre Point
Panchwati 5 rasta, Ambawadi
Ahmedabad-380006, Gujarat.

By order of the Board
Silver Touch Auto Tech Private Limited



Vipul Thakkar
(Director)
(DIN: 00169558)



SILVER TOUCH AUTO TECH PRIVATE LIMITED

BOARDS' REPORT

To,

The Members,

SILVER TOUCH AUTO TECH PRIVATE LIMITED,

206 - Office, Saffron, Nr Centre Point,

Panchwati 5 Rasta, Ambawadi,

Ahmedabad, Gujarat, India - 380006.

Your directors are pleased to present the 3rd (Third) Directors Report on the business and operations of the Company, along with the Audited Financial Statements and the Auditors' Report of your Company for the financial year ended, 31st March, 2025.

1. FINANCIAL PERFORMANCE OF THE COMPANY:

The Board's Report has been prepared based on the Financial Statements of the Company. The Financial results for the current & previous financial year are as below:

(Rs. in Lakhs)

Particulars	2024-25	2023-24
Revenue from Operations	-	-
Other Income	-	-
Total Revenue	-	-
Less: Expenses before Interest and Depreciation	00.33	00.50
Less: (a) Financial Costs	-	-
(b) Depreciation	-	-
Profit / (Loss) before exceptional and extraordinary items and tax	(00.33)	(00.50)
Add: Exceptional Item	-	-
Profit/ (Loss) before tax	(00.33)	(00.50)
Less: Tax Expenses	-	-
Current Tax	-	-
Tax of Earlier Year	-	-
Deferred Tax	-	-
Profit / (Loss) for the year	(00.33)	(00.50)



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2. TRANSFER TO RESERVES

The Board of Directors of the Company does not propose to transfer any amount to the General Reserve of the Company.

3. DIVIDEND

Your directors do not recommend dividend to the shareholders of the Company for the Financial Year 2024-25.

4. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions relating to transfer of unclaimed dividend to the Investor Education and Protection Fund under Section 125 of the Companies Act, 2013 are not applicable to the Company."

5. STATE OF COMPANY'S AFFAIRS:

The Company reported total revenue of Rs. Nil for the financial year ended 31st March 2025, which remains unchanged from the previous year. The loss for the year stood at Rs. 0.33 lakhs, as against a loss of Rs. 0.50 lakhs in the preceding financial year.

6. CHANGE IN THE NATURE OF BUSINESS

During the Financial Year 2024-25, there was no change in the nature of the business of the Company.

7. CHANGE IN THE REGISTERED OFFICE OF THE COMPANY

There was no change in the registered office of the company during the financial year 2024-2025.

8. SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India as applicable on meetings of the Board of Directors and General meetings.

9. DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (5) of the Companies Act, 2013, the Board hereby submits its Responsibility Statement: -

- I. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; if any
- II. The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Loss of the company for that period;



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- III. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- IV. The directors had prepared the annual accounts on a going concern basis;
- V. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. PUBLIC DEPOSITS

The Company has neither accepted nor renewed any deposits falling within the purview of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time, during the year under review and therefore details mentioned in Rule 8(5) (v) & (vi) of Companies (Accounts) Rules, 2014 relating to deposits, covered under Chapter V of the Act is not required to be given.

11. MONEY RECEIVED FROM DIRECTOR & THEIR RELATIVES

As required under Clause (viii) of Rule 2 of Companies (Acceptance of Deposits) Rules, 2014, the company has not received/accepted monies from Directors & their relatives during the year and the balance as on 31st March 2025 was Nil.

12. SHARE CAPITAL

There was no change in the share capital of the company during the year under review. The authorized share capital of the company is Rs. 10,00,000/- divided into 1,00,000 equity shares of Rs. 10/- each and the paid-up share of the company is Rs. 1,00,000/- divided into 10,000 equity shares of Rs. 10/- each.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A) Composition:

Your Company had Two directors on its Board as of 31st March, 2025 and the Board is properly constituted. There was no appointment of additional directors, alternate directors and directors to fill the casual vacancy during the Financial Year under review.

Sr. No	NAME OF DIRECTORS & KMP	DESIGNATION	DATE OF APPOINTMENT	DATE OF CESSATION
1.	VIPUL HARIDAS THAKKAR	DIRECTOR	25/07/2022	-
2.	JIGNESH AMRITLAL PATEL	DIRECTOR	25/07/2022	-

B) Induction, Re-Appointment and Resignation:

During the Year under review, there were no changes in the composition of the Board of Directors of the Company



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C) Declaration by an Independent Director(s) and re- appointment, if any:

The provisions of section 149 of the Companies Act, 2013 pertaining to the appointment of Independent Directors do not apply to the Company.

D) Formal Annual Evaluation

Being a Private Company, the requirement of making formal annual evaluation by the board of directors is not applicable to the Company.

14. NUMBER OF MEETINGS OF THE BOARD

The Board met **4 (Four) times** during the year on the Following dates tabled below. The intervening gap between the meetings was within the period as prescribed under the Companies Act, 2013.

Sr. No.	Date of Board Meetings	Attendance	
		Mr. Vipul Haridas Thakkar	Mr. Jignesh Amritlal Patel
1	28.05.2024	Present	Present
2	21.08.2024	Present	Present
3	05.12.2024	Present	Present
4	26.03.2025	Present	Present

15. COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY

There is no committee constituted in the company as the same is not applicable.

16. GENERAL BODY MEETINGS

• **ANNUAL GENERAL MEETINGS (AGM):**

Financial Year	Date	Venue	Special Resolutions passed
2023-24	12.09.2024	206 - Office, Saffron, Nr Centre Point, Panchwati 5 Rasta, Ambawadi, Ahmedabad, Gujarat, India - 380006	NIL



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• **EXTRA-ORDINARY GENERAL MEETING (EOGM):**

Date	Venue	Special Resolutions passed
		NIL

17. ANNUAL RETURN:

As per the provisions of Section 92(3) and Section 134(3) (a) of the Act, the Company is required to upload a copy of the annual return on its website, if any, and the web-link of such annual return shall be disclosed in the Board's report. Since the Company does not have a website, the Annual Return is not required to be uploaded.

18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conversation of energy, technology absorption and foreign exchange earnings and outgo as stipulated under section 134 of the Companies Act, 2013 read with companies (Accounts) rules, 2014 during the year are as stated below:

(A) Conservation of energy		
(i) the steps taken or impact on conservation of energy	The activities carried out by the Company are not power intensive and the cost of the energy is insignificant.	
(ii) the steps taken by the company for utilizing alternate sources of energy		
(iii) the capital investment on energy conservation equipment's		
(B) Technology absorption		
(i) the efforts made towards technology absorption	The Company has made best efforts to carry out technology absorption. The Company has not imported any technology during the year. The Company has not carried out any research & development during the year under review.	
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution		
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)		
(a) the details of technology imported; (b) the year of import; © whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and		



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(iv) the expenditure incurred on Research and Development	
© Foreign exchange earnings and Outgo	
The Foreign Exchange earned in terms of actual inflows during the year and outgo.	There has been no foreign exchange earnings or outgo during the year.

19. CORPORATE SOCIAL RESPONSIBILITY (CSR):

Since the Company does not fall within the criteria of turnover and/or Profit as prescribed under the provision of Section 135 of the Companies Act, 2013, the said provisions do not apply to the company.

20. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The Company has not granted any loans, provided any guarantees, or made any investments during the financial year under review and hence no disclosure with respect to purpose for which such loans, guarantees and investments made are required to be made pursuant to provisions of Section 186 of the Companies Act, 2013.

21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the year under review, the Company has not entered into any contractual arrangements with related parties. Accordingly, the disclosure in Form AOC-2 is not applicable.

22. RISK MANAGEMENT POLICY:

The Company does not have any formal Risk Management Policy as the element of risk threatening the company's existence is very minimal. However, the Board of Directors identified from time to time the elements of risk like change in Government policies, potential change in global & domestic markets etc., and take effective steps for mitigating such risks.

23. PERFORMANCE OF SUBSIDIARY / JOINT VENTURE / ASSOCIATES COMPANIES:

No Company during the year has become or ceased to be Company's Subsidiary, Joint Ventures or Associate Companies. Hence, applicability with respect to disclosure in Form AOC-1 is not applicable for the year under review.

24. DETAILS OF COMPANY'S HOLDING/SUBSIDIARY

Silver Touch Technologies Limited bought 100.00% stake of Silver Touch Auto Tech Private Limited. Hence, the Company have a holding company Silver Touch Technologies Limited whose detail provided as follows:



SILVER TOUCH AUTO TECH PRIVATE LIMITED

Registered Office: Silver Touch House, Opp. Suryarath Complex,
Nr. White House, Panchavati C
ircle, Ahmedabad - 380006 - Gujarat, India
Telephone: + 91 79 40022770/1/2/3/4, Fax: +91-79-2656 1624;
E-mail: cs@silvertouch.com ; Website: www.silvertouch.com

25. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There are no significant and material orders passed by any Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.

26. THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism, which enables the organization to maintain the same standards of the control systems and help them in managing defaults, if any, on timely basis because of strong reporting mechanisms followed by the Company.

27. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT;

There are no material changes and commitments, affecting the financial position of the Company that occurred between the end of the financial year to which the financial statements relate and the date of this report.

28. DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Pursuant to the Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, no employee was drawing remuneration excess of the limits set out in the said rules and therefore no information is provided in this regard.

29. WHISTLE BLOWER POLICY

The Company has established a formal monitoring mechanism for Directors and employees to report concerns about unethical activity, real or suspected fraud, or violations of the Code of Conduct and Ethics. It also offers necessary safeguards against exploitation of employees who use the method and direct access to the Board in such instances. It is confirmed that no Company staff have been received no access to the Board of directors. During the fiscal year under review, the Company complaints using the aforementioned process.



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30. AUDITORS:

M/s. Ambalal Patel & Co., Chartered Accountant, Ahmedabad (FRN: 100305W), was appointed as the statutory auditors of the Company at the 1st Annual General Meeting of the Company held on 18.09.2023 for the period of 5 (five) years i.e from the Financial Year 2023-24 to the Financial Year 2027-28 from conclusion of 01st Annual General Meeting till the conclusion of 6th Annual General Meeting of the Company.

31. DETAILS OF FRAUD REPORTED BY AUDITORS:

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013 during the year under review.

32. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL ACT, 2013):

The company has in place an Anti-Sexual harassment policy in line with the requirement of the sexual harassment of women at workplace (prevention, Prohibition and redressed Act, 2013).

During the Financial Year under review the Company has received no complaints of sexual harassment at workplace.

Sr. no.	Particulars	No. of Complaints
1	Complaints filed during the financial year	Nil
2	Complaints disposed of during the financial year	NA
3	Complaints pending for more than ninety days	Nil

33. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961.

The Company confirms that it is fully aware of and remains committed to complying with the provisions of the Maternity Benefit Act, 1961. The provisions relating to certain statutory benefits under applicable laws—such as paid maternity leave, continuity of service during the leave period, nursing breaks, and flexible return-to-work arrangements—are currently not applicable to the Company in view that the company does not have any women employee on its payroll. The Company remains committed to maintaining compliance with all applicable laws and promoting an inclusive and equitable work environment as and when such provisions become relevant.



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34. APPLICATION MADE OR PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the financial period under review, no application was made under the Insolvency and Bankruptcy Code, 2016 ("IBC 2016") by your Company. No proceedings are pending under IBC 2016 against your Company.

35. COST AUDITOR

The Company does not fall within the purview of section 148 of the Companies Act, 2013 and hence, it is not required to appoint a cost auditor for the financial year 2024-2025.

36. COST RECORDS AND COST AUDIT REPORT

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act are not applicable for the business activities carried out by the Company.

37. INTERNAL AUDITOR

The Company is not required to appoint Internal Auditor as it does not fall within purview of section 138(1) of Companies Act, 2013 and Rule 13 of Companies (Accounts) Rules, 2014 and it is not applicable to your Company.

38. PARTICULARS OF VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS:

During the financial period under review, there were no instances of any one-time settlement against loans taken from Banks or Financial Institutions.

39. REVISION OF FINANCIAL STATEMENT OR BOARD'S REPORT AS PER SECTION 131:

During the year under review, there was not any application made by Company to the Tribunal for such revision of Financial Statement or Board's Report.

40. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013.

The Company has used accounting software 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.



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41. OBTAINING ISIN BY NON-SMALL COMPANIES – COMPANIES (PROSPECTUS AND ALLOTMENT OF SECURITIES) SECOND AMENDMENT RULES, 2023 OF THE COMPANIES ACT 2013.

Recent amendments under the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023, stipulate that non-small companies must obtain an International Securities Identification Number (ISIN) for their securities to facilitate smoother trading and enhance marketability.

The company has appointed MUFG Intime India Private Limited as RTA and submitted all required documents to the RTA to obtain the ISIN to comply with this rule and currently the application is under process.

42. ACKNOWLEDGEMENT:

Your Directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your companies' activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your company.

FOR SILVER TOUCH AUTO TECH PRIVATE LIMITED,



VIPUL HARIDAS THAKKAR JIGNESH AMRITLAL PATEL

PLACE: AHMEDABAD

DIRECTOR

DIRECTOR

DATE: 08.05.2025

DIN: 00169558

DIN: 00170562

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

M/s. SILVER TOUCH AUTO TECH PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of M/s. SILVER TOUCH AUTO TECH PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit & Loss including the Statement of Other Comprehensive Income, the Cash flow Statement and the Statement of Changes in Equity for the year then ended and notes to the Standalone financial statements, including a summary of significant accounting policies and Other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone **financial statements** give the information required by the Companies Act, 2013, as amended (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 **March 31, 2025**, and its loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
We have nothing to report in this regard.

Information other than the Standalone Financial statements and Auditor's report thereon.

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Board's report including Annexures to Board's report, but does not include the standalone financial statements and our auditor's report thereon. The Company's Annual Report is expected to be made available to us after the date of this Audit Report.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of 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 including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the 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 standalone financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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:

1. Identify and assess the risks of material misstatement of the 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.
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.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - e. On the basis of written representations received from the directors as on 31st March 2025, and 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. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**";
 - g. 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;
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. There is no pending litigation that may have impact on 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 is no amount to be transferred to Investors Education Protection Fund.



- iv - (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures performed 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 (a) and (b) contain any material misstatement.
- v The company has not paid dividend during the year
- vi The Company has used accounting software for maintaining its transactions for the year ended March 31, 2025, which have have a feature of recording audit trail (edit log) facility. The audit trail facility has been operated throughout the year and it was implemented effectively. Further, the audit trail feature has not been tampered with in accounting software.
- i. With respect to the matter to be included in the Auditors' Report under section 197(16):
In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the current year is in accordance with the provisions of Section 197 of the Act.
- j. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and that has operated throughout the year for all relevant transactions recorded in the software and for direct database changes throughout the year. Further, during the course of performing our procedures, we did not notice any instance of audit trail feature being tampered with in cases where the audit trail feature was enabled or audit trail not preserved by the Company as per the statutory requirements for record retention

For AMBALAL PATEL & CO LLP
Chartered Accountants
Firm Reg. No. : 100305W/W101093

NRBhavsar

CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 25137932BMIIVY6154

Ahmedabad
08/05/2025



ANNEXURE A TO INDEPENDENT AUDITOR'S REPORT

(Referred to paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date.)

- (i) There are no tangible & intangible assets with the Company, hence clause (i) is not Applicable.
- (ii) There are no Inventories with Company, hence clause (ii) is not Applicable.
- (iii) (a) According to the information and explanation given to us, the Company has not granted any Secured, unsecured loans to companies & firms listed in the register maintained under section 189 of the Companies Act 2013.
- (iv) According to explanation given to us, In respect of loans, investments, guarantees, and security, Company has complied the provisions of section 185 and 186 of the Companies Act, 2013 .
- (v) The Company has not accepted any deposits including the amount deemed as deposit from public and hence the provision of section 73 and 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable to Company.
- (vi) The provisions of Section 148(1) of the Companies Act, 2013 relating to maintenance of cost records is not applicable to the company.
- (vii) (a) The company has generally been regular in depositing undisputed statutory dues Income-tax, GST, VAT ,custom duty,excise duty,cess, provident fund.According to the information and explanation given to us and the books and records examined by us, there are no undisputed amounts payable in respect of Income-tax , GST , VAT ,custom duty,excise duty,cess,provident fund were in arrears as at 31st March 2025 for a period exceeding six months from the date they became payable.
(b) On the basis of our examination of the documents and records, there is no disputed amount pending in respect of any statutory dues except as mentioned below:
- (viii) There are no transactions which are not recorded in the books of accounts and that 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)
- (ix) (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the current year.
(b) The company is not declared as a wilful defaulter by any bank or financial institution or other lender;
(c) The term loans raised were applied for the purpose for which the loans were obtained and there is no deviation of purpose in the current year;
(d) Funds raised on short term basis have not been utilised for any long term purposes during the current year;
(e) The company is not having any relation in nature of subsidiaries, associates or joint ventures and hence this sub-clause is not applicable;
(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and therefore , the provisions of clause (ix) of the order are not applicable to the company.
(b) According to information and explanation given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and so, company is not required to comply section 42 of the Companies Act, 2013.
- (xi) (a) According to the information and explanation given to us and to the best of our knowledge and belief no fraud on or by the company, has been noticed or reported by the company during the year.
(b) We have not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, with respect to the current year;
(c) According to the information and explanation given to us and to the best of our knowledge and belief, no whistle-blower complaints have been received during the year by the company;



- (xii) Since the company is not Nidhi Company, relevant clause of CARO, 2020 is not applicable to the company;
- (xiii) According to information and explanation given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Ind-AS 24.
- (xiv) (a) The provisions of Section 138 of Companies Act with respect to Internal Audit does not apply to the company, hence this clause of CARO, 2020 is not applicable to the company.
- (xv) According to information and explanation given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and company has been complied the provisions of section 192 of Companies Act, 2013.
- (xvi) (a) According to information and explanation given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934;
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the current year;
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India;
- (d) The Group does not have more than one CIC as part of the Group;
- (xvii) The company has incurred cash losses in the current financial year as well as in the immediately preceding financial year;
- (xviii) There has been no resignation of statutory auditors during the year;
- (xix) 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, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period
- (xx) There is no unspent amount as required to be spent under section 135 of the Companies Act. Hence, nothing is to be reported.
- (xxi) There has been no qualification or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements;

For **AMBALAL PATEL & CO LLP**
CHARTERED ACCOUNTANTS
Firm Reg. No. : 100305W/W101093

NRBhavsar
CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 25137932BMIIIVY6154

Ahmedabad
08/05/2025



INDEPENDENT AUDITORS' REPORT ON INTERNAL FINANCIAL CONTROL**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013**

- 1 We have audited the internal financial controls over financial reporting of SILVER TOUCH AUTO TECH PRIVATE LIMITED as at 31st March 2025 in conjunction with our audit of the Balance Sheet, Statement of Profit and Loss including the Statement of Other Comprehensive Income, Cash Flow Statement, Statement of Changes in Equity & notes forming part of financial statement.

Management's Responsibility for Internal Financial Controls

- 2 Management is responsible for establishing and maintaining internal financial controls based on the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ('the Guidance Note') issued by the Institute of Chartered Accountants of India ('the ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required by The Companies Act, 2013 ('the Act').

Auditor's Responsibility

- 3 Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing ('the Standards'), issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.
- 4 Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
- 5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

6 Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

7 In our opinion, Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For AMBALAL PATEL & CO LLP
Chartered Accountants
Firm Reg. No. : 100305W/W101093

NRBhavsar

CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 25137932BMIIIVY6154
Ahmedabad
08/05/2025



SILVER TOUCH AUTO TECH PRIVATE LIMITED
CIN-U72900GJ2022PTC134200

BALANCE SHEET AS ON 31st March 2025

(Amount in ` Lakhs)

Particulars		Note No.	31st March 2025	31st March 2024
I. ASSETS				
1 Non-current assets				
2 Current assets				
(a) Inventories			-	-
(b) Financial Assets				
(i) Investments			-	-
(ii) Trade receivables			-	-
(iii) Cash and cash equivalents	2		00.29	00.47
(iv) Other Bank balances			-	-
(vi) Others Current Financial Assets			-	-
(c) Current Tax Assets (Net)			-	-
(d) Other current assets	3		00.14	00.08
TOTAL			00.43	00.55
II. EQUITY AND LIABILITIES				
1 EQUITY				
(a) Equity Share capital	4		01.00	01.00
(b) Other Equity	5		-00.83	-00.50
2 LIABILITIES				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings			-	-
(ii) Other financial liabilities			-	-
(b) Provisions			-	-
(c) Deferred tax liabilities (Net)			-	-
(d) Other non-current liabilities			-	-
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings			-	-
(ii) Trade payables	6			
(A) Total outstanding dues of MSMEs			00.26	00.05
(B) Total outstanding dues of creditors other than MSMEs			-	-
(b) Other current liabilities			-	-
(c) Provisions			-	-
(d) Current Tax Liabilities (Net)			-	-
TOTAL			00.43	00.55
	1			

As per our report of even date
For AMBALAL PATEL & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. : 100305W/W101093

N R Bhavsar
CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 25137932BMMIIVY6154

For and on behalf of Board of Directors

Vipul Thakkar
Vipul Thakkar
Director
DIN - 00169558

Jignesh Patel
Jignesh Patel
Director
DIN - 00170562



Ahmedabad
08-05-2025

SILVER TOUCH AUTO TECH PRIVATE LIMITED
CIN-U72900GJ2022PTC134200

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31st March 2025

(Amount in ' Lakhs)

Particulars	Note No.	31-03-2025	31-03-2024
I. Revenue from operations			
Sales & Operational Revenue		-	-
II. Other income		-	-
III. Total Income (I + II)		-	-
IV. Expenses:			
Purchases of Stock-in-Trade		-	-
Changes in inventories of Stock-in-Trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Operations & Other Expenses	7	00.33	00.50
Total expenses		00.33	00.50
V Profit before tax (III- IV)		-00.33	-00.50
VI Tax expense:			
(1) Current tax			
(2) Deferred tax			
VII Profit for the period (V+VI-VII)		-00.33	-00.50
VIII Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss			
Remeasurement of Defined Benefit Plans			
Equity Instrument through OCI			
B. Income tax relating to items that will not be reclassified to profit or loss			
Remeasurement of Defined Benefit Plans		-	-
Equity Instrument through OCI		-	-
Other Comprehensive Income (Net of Tax)		-	-
VIX Total Comprehensive Income for the period (VIII+VII)		-00.33	-00.50
VIII Earnings per equity share (Face Value ₹ 10 per share)			
(1) Basic	-	3.29	4.98
(2) Diluted	-	3.29	4.98
Notes on Accounts	1		

As per our report of even date
For AMBALAL PATEL & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. : 100305W/W101093

NRBhavsar

CA Nilay R Bhavsar
PARTNER
M.No. 137932
UDIN: 251379328MIIVY6154

Ahmedabad
08-05-2025

For and on behalf of Board of Directors

Vipul Thakkar

Vipul Thakkar
Director
DIN - 00169558

Jignesh Patel

Jignesh Patel
Director
DIN - 00170562



SILVER TOUCH AUTO TECH PRIVATE LIMITED
U72900GJ2022PTC134200

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31st March 2025

(Amount in ₹ Lakhs)

PARTICULARS	2024-25		2023-24	
A. Cash inflow/(outflow) from the operating activities				
Net profit before Tax and Prior Period Adjustments		-00.33		-00.54
Operating Profit before working capital changes		-00.33		49,835.3
Adjustment for (Increase)/Decrease in Working Capital :				
Other Current Asset	-00.06		00.06	
Other Non Current Asset	-		-	
Loans & Advances	-		-	
Current Liabilities & Provisions	00.21	00.15	00.00	00.06
Net cash inflow/(outflow) from operating activities (A)		-00.18		-00.44
B. Cash inflow/(outflow) from investing activity	-			
Net cash inflow/(outflow) from investing activity (B)		-		-
C. Cash inflow/(outflow) from financing activity				
Equity Shares Issued	-		00.00	
Net cash inflow/(outflow) from Financing activity (C)		-		00.00
Net Cash changes in cash and cash equivalent (A+B+C)		-00.18		-00.44
Cash & Cash Equivalent at the beginning of the Period		00.47		00.91
Cash & Cash Equivalent at the end of the Period		00.29		00.47
Net Increase in cash and cash equivalent		-00.18		-00.44

Note :

1. The Cash Flow Statement has been prepared under the Indirect Method as set out in Ind AS-7 on Cash Flow Statement notified by Companies(Accounting Standards)Rules, 2021.

2. Figures in bracket represent Outflow of cash.

As Per our report of even date

For AMBALAL PATEL & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. : 100305W/W101093

NRBhav

CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 251379328MIIVY6154

Ahmedabad
08/05/2025

For and on behalf of Board of Directors

Vipul Thakkar

Vipul Thakkar
Director
DIN - 00169558

Jignesh Patel

Jignesh Patel
Director
DIN - 00170562



Notes forming Part of accounts:

Note 1 SIGNIFICANT ACCOUNTING POLICIES

i) Company Overview:

Silver Touch Auto Tech Private Limited ("the company") is a leading and globally accepted IT Solution Provider and currently at the forefront of Digital Transformation & Emerging Technologies to serve the customers across the world.

The solutions company Manufacture, develop, import, export, buy, sell, distribute, transfer, lease, hire, dispose-off, operate, maintain, convert, improve, procure, install, alter, modify all kinds of software, hardware & to Provide Information Technology enabled services like Medical transcription, medical billing & coding, running BPO centres, fitness centre and to undertake the turnkey Projects for the same on BOOM(Build, Own, Operate & Maintain) and BOLT(Build, Operate, Lease and Transfer basis and/or similar new technology in this field and to provide Programming Service and the business of providing resources on site to Clients, enterprise resource planning solutions & to undertake IT related recruitment & placement services & deal in all kind of transcription services using state of the art Equipements with developement of information technologies.

The Company is a private limited company incorporated and domiciled in India and has its registered office at 206-office, Saffron Tower, Ambawadi, Ahmedabad 380006, Gujarat, India.

ii)Basis of Preparation and presentation :

(a) Compliance with Ind-AS

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards)Rules, 2015, as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (IndAS compliant Schedule III), as applicable to theCompany's financial statements.. The financial statements have been prepared under the historical cost convention on accrual basis of accounting.

(b) Historical Cost Convention

The financial statements have been prepared under the historical cost convention on accrual basis of accounting.

(c) Rounding of Amounts

All amounts disclosed in fianancial statement and notes have been rounded off to the nearest lakhs except when otherwise indicated

iii) Use of Estimates :

The preparation of financial statements in conformity with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards)Rules, 2015, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between actual and estimates are recognized in the period in which the resulats are known/materialised.



vi) Cash and Cash Equivalents:

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

ix) Earning per Share :

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company
- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

x) Provisions, Contingent Liabilities and Contingent Assets :

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value unless the effect of time value of money is material 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. Contingent liabilities and Assets are not recognised in the financial statements.

xii) Income taxes

(i) Current income taxes

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside statement of profit or loss is recognised outside statement of profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Advance taxes and provisions for current income taxes are presented in the Balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying units intends to settle the asset and liability on a net basis.



(ii) Deferred income taxes

Deferred income tax is recognised using the Balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax asset are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be Utilised.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future economic tax liability. Accordingly, MAT is recognised as deferred tax asset in the Balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

The Group recognises interest levied and penalties related to Income tax assessments in finance costs.



SILVER TOUCH AUTO TECH PRIVATE LIMITED (FY 2024-25)

NOTE 2 CASH AND CASH EQUIVALENTS

Particulars	31-03-2025	31-03-2024
	(Amt in ' Lakhs)	(Amt in ' Lakhs)
a. Cash & cash Equivalents		
Balances With Bank	0.21	0.39
Cash on Hand	0.08	0.08
Total	0.29	0.47

NOTE 3 OTHER CURRENT ASSET

Particulars	31-03-2025	31-03-2024
	(Amt in ' Lakhs)	(Amt in ' Lakhs)
Other Advances		
Gst receivable	0.14	0.08
Total	0.14	0.08



STATEMENT OF CHANGE OF EQUITY

NOTE 4 EQUITY

Particulars	31-03-2025		31-03-2024	
	Number	(Amt in ' Lakhs)	Number	(Amt in ' Lakhs)
Authorised Equity Shares of ' 10 each	1,00,000	10.00	1,00,000	10.00
Issued Equity Shares of ' 10 each	10,000	1.00	10,000	1.00
Subscribed & Paid up Equity Shares of ' 10 each	10,000	1.00	10,000	1.00
Subscribed but not fully Paid up Equity Shares of ' 10 each, not fully paid up	-	-	-	-
Total	10,000	1.00	10,000	1.00

A. Equity Share Capital

Particulars	31-03-2025		31-03-2024	
	Number	(Amt in ' Lakhs)	Number	(Amt in ' Lakhs)
Balance at the beginning of the current reporting period	10,000	00.00	10,000	01.00
Changes in Equity Share Capital due to prior period errors	00.00	00.00	00.00	00.00
Restated balance at the beginning of the current reporting period	10,000	00.00	10,000	01.00
Changes in equity share capital during the current year	00.00	00.00	00.00	00.00
Balance at the end of the current reporting period	10,000	00.00	10,000	01.00

Details of share holders holding more than 5% shares

Name of Shareholders	31-03-2025		31-03-2024	
	Number of Shares	% Holding	Number of Shares	% Holding
Silver Touch Technologies Limited	10,000	100%	10,000	100%

Disclosure of Shareholding of Promoters:

Name of Shareholders	31-03-2025		31-03-2024	
	Number of Shares	% Holding	Number of Shares	% Holding
Silver Touch Technologies Limited	10,000	100%	10,000	100%
Grand Total	10,000	100%	10,000	100%



[1] <https://www.cdc.gov/media/releases/2022/s0725-covid-vax.html>. (Accessed 10 October 2022)

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus					Debt Instruments through Other Comprehensive income	Equity instrument issued through Other Comprehensive income	Effective portion of Cash flow Hedges	Resubscription Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Comprehensive income (specify nature)	Money received against share warrants	Total	
			Capital Reserve	Reserves (Premium Securities)	(Other Reserve) Securities Reserve	Insurance savings										
Balance at the beginning of the current reporting period							(30.56)									-85.58
Changes in accounting policy or prior period errors			-	-	-	-	-				-					-
Revised balance at the beginning of the current reporting period				-	-	-	(30.56)				-					-95.58
Total Comprehensive Income for the current year			-	-	-	-	(30.33)				-					-65.33
Dividends				-	-	-	-				-					-
Transfer to retained earnings				-	-	-	-				-					-
Any other change (to be specified)				-	-	-	-				-					-
Balance at the end of the current reporting period				-	-	-	(90.83)				-					-95.83

DOI: 10.1002/ps.20046 (Accepted 15 November 2014)

Particulars			Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus						Exchange differences (in translating the financial statements of a foreign operation)	Other items of Comprehensive Income (specify nature)	Money received against share warrants	Total	
					Capital Reserve	Reservtion Premium	(Cash Reserve) General Reserve	retained earnings	Debt instruments through Other Comprehensive income	Equity instrument s through Other Comprehensive income	(Positive) portion of Cash Flow hedges	Residual Surplus			
Balance at the beginning of the current reporting period															
Change in accounting policy or prior period errors						-	-	-	-			-			
Remeasured balance at the beginning of the current reporting period						-	-	-	-			-			
Total Comprehensive Income for the current year						-	-	-83.50				-			-83.50
Dividend						-	-	-				-			
Transfer to retained earnings						-	-	-				-			
All other change [Due to Int'l. Ad. Effect]						-	-	-				-			
Balance at the end of the current reporting period						-	-	-83.50				-			-83.50

As per our report of even date
for AMBALAL PATEL & CO LLP
CHARTERED ACCOUNTANTS
Time Log No.: 300245W/W/010992
J.R. Phani
CA Nilay K Mishra
Designated Partner
M.No. 137932
11030
Amended
Amended
Amended

For and on behalf of Board of Directors



NOTE 6 TRADE PAYABLESTrade Payable aging Schedule as at 31/03/2025

Particulars	31-03-2024			
	(Amt in ₹ Lakhs)			
	(i) MSME	(ii) Others	(iii) Disputed dues – MSME	(iv) Disputed dues - Others
Less than 1 year		0.00		
1-2 years				
2-3 years				
More than 3 years				
Total	0.00	0.00	0.00	0.00



SILVER TOUCH AUTO TECH PRIVATE LIMITED (FY 2024-25)

NOTE 7 OPERATIONS & OTHER EXPENSES

Particulars	31-03-2025	31-03-2024
	(Amt in ` Lakhs)	(Amt in ` Lakhs)
Audit fees	00.27	00.00
Legal and Professional Fees	00.05	00.48
Miscellaneous Expense	00.01	00.02
TOTAL	00.33	00.50



SILVER TOUCH AUTO TECH PRIVATE LIMITED (F.Y. 2024-25)

Note 8 Capital Commitments

The estimated amount of contracts remaining to be executed on capital account and not provided for 'Nil. (previous year: Nil).

Note 9 Contingent Liabilities

There are no contingent liability against the company.

Note 10 Pursuant to Micro, Small and Medium Enterprises Development Act, 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. The company is in process of compiling relevant information from its suppliers about their coverage under the said act. Since the relevant information is not readily available, no disclosures have been made in the accounts.

Note 11 Auditor's Remuneration

	(Amt in ' Lakhs)	
	Current Year	Previous Year
Statutory Auditors		
- As Auditors	00.22	00.23
- Others	00.05	00.23
Total	00.32	00.46

Note 12 Earning per share as required by IND AS 33 .

	(Amt in ' Lakhs)	
Description	Current Year	Previous Year
Profit After Tax - Amount in ' Lakhs	10.33	10.50
Profit attributable to Ordinary Share Holders - Amount in ' Lakhs	10.33	10.50
Weighted Average No. of Equity Shares	10,000	10,000
Basic & Diluted Earnings Per Share Amount in ' *	1.03	1.05
Monetary Value of share Amount in ' *	10.00	10.00

* The company has no dilutive instruments during the Year ended 31/03/2025. As such Dilutive Earning Per share equals to Basic Earnings Per Share.

Note 13 In compliance with the Ind AS -12 relating to "Income Taxes" the deferred tax liability of Current Period is debited to Profit & Loss Account & as there are no provision for deferred tax in Current year so details are not given.

Note 14 Related party disclosure as required by IND AS 24 issued under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time

A) List Of Related parties & Relationships

a) Holding, Subsidiaries, Fellow Subsidiaries, and Associates

1) Silver Touch Technology Limited

b) Key Management Personnel :

1) Vaid H. Thakkar
2) Jyoti A. Patel

c) Relatives of Key Management Personnel :

d) Enterprises over which Key Management Personnel and their relative exercise significant influence with whom transaction have taken place during the year :

B) Transaction with related parties

There are no related party transactions during the year and preceding previous year, hence disclosure is not given

Note 15 No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.



SILVER TOUCH AUTO TECH PRIVATE LIMITED (F.Y. 2024-25)

- Note 16** The company is not declared as a wilful defaulter by any bank or financial institution or other lender.
- Note 17** The company is not having any relationship with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956:
- Note 18** There has not been any delay in registering the charges or satisfaction with Registrar of Companies beyond the statutory period.
- Note 19** The company has complied 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
- Note 20** Following ratios are hereby disclosed:
- Note 21** The company has not undergone through any Scheme of Arrangements that has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013
- Note 22** There are no transactions which are not recorded in the books of accounts and that 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)
- Note 23** The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- Note 24** Balances of Secured Loans, unsecured loans, Debtors, Creditors for goods, loans and advances and advance from customers are subject to confirmation.
- Note 25** Figures are rounded off to Lakhs.

Signatories to Note 1 to 25

For AMBALAL PATEL & CO LLP
CHARTERED ACCOUNTANTS
Firm Reg. No. : 100305W/W101093

NRBhavan

CA Nilay R Bhavsar
Designated Partner
M.No. 137932
UDIN: 251379328MTIVY6154

Ahmedabad
08-05-2025

For SILVER TOUCH AUTO TECH PRIVATE LIMITED



Vipul Thakkar
Director
DIN - 00169558

J. A. Bhu
Jignesh Patel
Director
DIN - 00170562

Note 20 Following ratios are hereby disclosed:

Sr. No	Particulars	Amount in Lakhs Numerator/Denominator		2024-25	2023-24	% Change	Reason for deviation by more than 25%
		2024-25	2023-24				
1	Current Ratio, Current Assets / Current Liabilities	00.43	00.55	1.67	10.45	-84.04	Reduction in Cash & Cash Equivalents.
2	Debt-Equity Ratio, Non Current Borrowing + Current Borrowing / Shareholder Equity	00.26	00.05	0.00	0.00	NA	Not Required
3	Debt Service Coverage Ratio, Profit before Tax + Interest on Term Loan & Debentures + Non cash operating expenses / Interest on Term Loan & Debentures + Principal Repayments made during the period for long term loans.	01.00	01.00	0.00	NA	NA	Not Required
4	Net profit ratio, (Profit After Tax/Sales)*100	-00.33	-00.50	0.00%	NA	NA	Not Required
5	Inventory turnover ratio, Cost of goods sold / Average Inventories	00.00	00.00	0.00	NA	NA	Not Required
6	Trade Receivables turnover ratio, Net Credit Sales/Average Trade Receivable	00.00	00.00	0.00	NA	NA	Not Required
7	Trade payables turnover ratio, Net Credit Purchase/Average Trade Payables	00.00	00.00	0.00	NA	NA	Not Required
8	Net capital turnover ratio, Sales/Average Working Capital	00.16	00.03	0.00	NA	NA	Not Required
9	Return on Equity Ratio / Return on Investment, (PAT/Avg. Eq.Shareholders Fund)*100	00.00	00.00	0.00	NA	NA	Not Required
10	Return on Capital employed, Operating Profits(EBIT)/Capital Employed(Net Assets)*100	00.17	00.50	-32.91	NA	NA	Not Required
		00.33	-00.50	-100.68	NA	NA	Not Required

