

MEETRON INSTITUTE OF
TECHNOLOGY PRIVATE
LIMITED

1st ANNUAL REPORT
2024-2025

Board of Directors

Mr. Mohamed Ali Jinna - Director

Mrs. Mohideen Fathima - Director

Registered Office

54/27b South Car Street, Kallidaikurichi Vadakku, Kallidaikurichi, Ambasamudram,
Tirunelveli - 627416, TN, IN

STATUTORY AUDITOR:

Lakshmi Alekhya & Associates,
Chartered Accountants,
1-12-9, Near DTR School,
Vykuntapuram, Chirala - 523155

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NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 1st Annual General Meeting of the Shareholders of **M/s. MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED** will be held on **30/09/2025 at 11:00 A.M.** at the Registered Office of the Company to transact the following business:

ORDINARY BUSINESS:

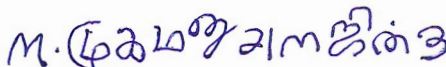

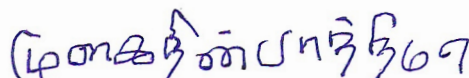
1. To receive, consider, and adopt the Director's Report, the Audited Balance Sheet of the Company as on 31st March 2025, and the Profit and Loss Account for the year ended on that date, together with the Auditor's Report thereon.
2. To appoint Auditors and to fix their remuneration.
3. To transact any other business with the permission of the Chair.

NOTES:

A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF, AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.

BY ORDER OF THE BOARD

For **MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED**

		
MOHAMED ALI JINNA		MOHIDEEN FATHIMA
Director		Director
(DIN: 10860283)		(DIN: 10860284)

Place: Chennai

Date: 05/09/2025

Certified true copy of Notice of Annual General Meeting to be held on 30/09/2025

DIRECTORS' REPORT

To,
The Members,
MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED.

Your Directors take pleasure in presenting the 1st Annual Report on the business and operations of the MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED ('the Company'), together with the Audited Statement of Accounts for the Financial Year ended March 31, 2025.

1. FINANCIAL RESULTS:

The financial performance of your Company for the year ending March 31, 2025 is summarized below:

A) STANDALONE:

(All amounts in INR Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Total Income	-	NA
Total Expenditure	73.00	NA
Profit/(Loss) before tax	-73.00	NA
Less: Tax Expenses	-18.37	NA
Profit/(Loss) after tax	-54.63	NA
Profit/(Loss) transferred to Balance Sheet	-54.63	NA



2. REVIEW OF PERFORMANCE AND OPERATIONS:

a) ANALYSIS OF RESULTS FOR FINANCIAL YEAR ENDED ON 31st MARCH 2025:

During the Financial Year under report, the Company has started its operations and reported total income of INR 0 /- (In Thousands) and has incurred a total expenditure of INR 73/- (In Thousands) and has reported a Loss after tax of INR 54.63/- (In Thousands).

b) BUSINESS OUTLOOK:

The Board is taking the necessary steps to improve the performance of the Company and to have better working results in the coming years.

3. PERFORMANCE OF THE SUBSIDIARIES/ASSOCIATES/JOINT VENTURE OF THE COMPANY:

The company does not have any Subsidiary, Joint venture or Associate Company.

4. CHANGE IN NATURE OF BUSINESS:

During the period under review, the Company has not changed its line of business.

5. WEB LINK OF ANNUAL RETURN, IF ANY:

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, a copy of the Annual Return is required to be placed on the website of the Company, if any. The Company has a website, <https://meetron.in/> , and the Annual Return of the Company has been published on such website as per the provisions of Section 92(3) of the Companies Act, 2013. The web link to the Annual Return is provided here: <https://meetron.in/annualreturn/FY20242025>

6. BOARD OF DIRECTORS AND THEIR MEETINGS:

A) CONSTITUTION OF BOARD: The Board of Directors of the Company is duly constituted. Based on the disclosures as provided by the directors, none of the Directors of the Company is found to be disqualified. The strength of the Board of Directors as on 31st March 2025 was 2 Directors, as follows:



Sr. No.	DIN	Name of the Directors	Designation	Date of Appointment
1	10860283	Mohamed Ali Jinna	Director	03/12/2024
2	10860284	Mohideen Fathima	Director	03/12/2024

B) MEETINGS OF BOARD OF DIRECTORS: During the Financial Year under report, the Board of Directors of the Company have duly met for 2 times.

Sr. No.	Date of Meetings	Place of Meeting	Board Strength	Directors Attended	% of Attendance
1	25/12/2024	Chennai	2	2	100%
2	31/03/2025	Chennai	2	2	100%

The gap between the two meetings was compliant with the provisions of the Companies Act, 2013.

7. ANNUAL EVALUATION OF PERFORMANCE OF THE BOARD:

Since the Company is a Private Company, the provisions of Section 134(3)(p) of the Companies Act, 2013, relating to the formal evaluation of the performance of the Board are not applicable.



8. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors hereby confirmed that:

- a. In the preparation of the annual accounts for the year ended 31st March 2025, the applicable accounting standards have been followed;
- b. Appropriate accounting policies have been selected and applied consistently to give a true and fair view of the state of the affairs of the company and of the profit and loss of the company for that period;
- c. Proper and sufficient care has been taken for the maintenance of adequate accounting records for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d. The annual accounts have been prepared on a going concern basis;
- e. Internal financial controls followed by the company are adequate and were operating effectively and proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

During the financial year, no amount was required to be transferred to the Investor Education and Protection Fund.

10. DECLARATION BY INDEPENDENT DIRECTORS:

The Company does not require the appointment of Independent Directors. Hence this clause is not applicable.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, the Company has not given any loans, guarantees or made investments under Section 186 of the Companies Act, 2013.



12. RELATED PARTY TRANSACTIONS:

During the financial year, the Company has not entered into any contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013.

13. TRANSFER TO RESERVES:

During the period under review, no amount was transferred to any Reserve.

14. DIVIDEND:

During the financial year, the Company has not declared and paid any dividend.

15. DETAILS OF CHANGE IN CAPITAL STRUCTURE:

During the period under review, there has been no change in the capital structure of the Company.

16. MATERIAL CHANGES AND COMMITMENTS:

During the period under review, no material changes and commitments have occurred between the end of the Financial Year of the Company to which the Financial Statements relate and the date of Report affecting the financial position of the Company.

17. BOARD'S EXPLANATION/COMMENTS TO AUDITOR'S REMARKS:

There are no qualifications, reservations or adverse remarks made by the Statutory Auditors in their Report. The Auditor's Report is self-explanatory in nature. Therefore, board's comments are not required.

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

- **A. Conservation of Energy:** The operations of the Company are not energy-intensive. However, the Company continues to emphasize optimal utilization and conservation of energy in all areas of operations by adopting energy-efficient practices and using energy-saving equipment wherever feasible.



- **B. Technology Absorption:** The Company has not imported any technology nor entered into any technical collaboration during the year. The Company continuously strives to use the latest available technology and software tools relevant to its business operations.
- **C. Foreign Exchange earnings and Outgo:**

Particulars	Amount in INR as on 31st March 2025
Earning in foreign currency	Nil
Expenditure in foreign currency	Nil

19. RISK MANAGEMENT POLICY:

The Board of Directors periodically reviews the business risks associated with the Company and takes appropriate steps to mitigate them as part of its regular operations. At present, the Board is of the opinion that there are no major risks which may threaten the existence of the Company.

20. CORPORATE SOCIAL RESPONSIBILITY:

The company does not meet the criteria of Section 135 of the Companies Act, 2013, so the constitution of a CSR Committee is not required.

21. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATES:

The Company did not have any Subsidiary, Associate, or Joint Venture during the year.

22. DEPOSITS:

The Company has not accepted any deposits falling under Section 73 of the Companies Act, 2013.

23. UNSECURED LOAN FROM DIRECTORS:

During the Financial year, the Company has not borrowed any new unsecured loan from any of the Directors.



24. MATERIAL ORDERS BY TRIBUNALS OR OTHER REGULATORY BODY:

During the period under review the Company has not received any significant and material order passed by the regulators or courts or tribunals affecting the going concern status and Company's operation in future.

25. INTERNAL FINANCIAL CONTROL:

The reporting with respect to the adequacy of the internal financial controls is not applicable to the Company.

26. PARTICULARS OF EMPLOYEES:

The Company has not paid remuneration to any employee beyond the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration) Rule 2014.

27. COMMITTEES OF THE BOARD:

A. AUDIT COMMITTEE: The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company. Hence, disclosure pursuant to Section 177 (8) of the Companies Act, 2013 is not required.

B. NOMINATION AND REMUNERATION COMMITTEE: The provisions of Section 178(1) relating to the constitution of the Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy as required under section 178 (3) of the Companies Act, 2013.

28. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ACT, 2013:

The provisions relating to the constitution of an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are **not applicable** to the Company as the number of employees is **less than ten**. However, the Company is committed to providing a safe and respectful work environment for all its employees.

During the financial year under review, **no complaints** of sexual harassment were received or pending as at the end of the year.



Details	Number
Complaints received in the year	0
Complaints disposed of during the year	0
Cases pending for more than ninety days	0

29. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The provisions of Vigil Mechanism under the Companies Act, 2013 are not applicable to the Company.

30. MAINTENANCE OF COST RECORDS:

Maintenance of cost accounting records under Section 148(1) of the Companies Act, 2013 is not applicable to the company.

31. PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the period under report, no application was made or proceeding initiated under the Insolvency and Bankruptcy Code, 2016.

32. VALUATION OR ONE TIME SETTLEMENT:

During the period under report, there has been no one-time settlement or valuation while availing any loan from Banks or Financial Institutions.

33. COMPLIANCE WITH APPLICABLE SECRETARIAL STANDARDS:

The Board of Directors confirms that applicable Secretarial Standards have been complied with.

34. FRAUD REPORTING:

During the Financial Year, no cases regarding Fraud reporting have been received.



35. STATUTORY AUDITORS:

The Board of Directors now proposes to appoint **M/s Lakshmi Alekhyia & Associates**, Chartered Accountants, as Statutory Auditors of the Company for one year, i.e. from the conclusion of the forthcoming **Annual General Meeting** till the conclusion of the **Annual General Meeting** to be held for the **financial year 2025–2026**, subject to the approval of the shareholders at the ensuing AGM.

The Company has received a certificate from the said auditors confirming that they satisfy the criteria prescribed under **Section 141** of the **Companies Act, 2013** and are not disqualified to be appointed as Statutory Auditors.

36. SECRETARIAL CONSULTANTS:

Pursuant to the Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014, the Company is not required to obtain a Secretarial Audit Report from a Company Secretary in practice.

Further, in terms of Section 203 of the Act read with Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is not required to appoint a Company Secretary in whole time employment for the Company.

37. COMPLIANCE STATEMENT ON THE MATERNITY BENEFIT ACT, 1961:

The Company has complied with the applicable provisions of the Maternity Benefit Act, 1961.

38. HUMAN RESOURCES:

Relations with employees remained cordial throughout the year.

Sr. No.	Particulars	Number of employees
1.	Female	0
2.	Male	0
3.	Transgender	0



39. DOWNSTREAM INVESTMENT:

The Company has no Foreign Direct Investment (FDI) and has not invested in any other Company in India.

40. ACKNOWLEDGEMENTS:

Your Directors thank the Company's customers, bankers, suppliers, and shareholders for their continued support. Your Directors also wish to place on record their appreciation for the dedication shown by the employees.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED



M. முஹமது அலி ஜின்னா

MOHAMED ALI JINNA

Director

(DIN: 10860283)

முஹமது ஃதீமா

MOHIDEEN FATHIMA

Director

(DIN: 10860284)

Place: Chennai

Date: 05/09/2025



INDEPENDENT AUDITOR'S REPORT

To the Members of Meetron Institute Of Technology Private Limited
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Meetron Institute Of Technology Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, its loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there-under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.

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 and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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Responsibilities of Management for the Standalone 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, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Standalone 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 judgement and maintain professional skepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit

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procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 standalone financial statements, including the disclosures, and whether the standalone 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 The provisions of the Companies (Auditor's Report) order, 2020 ("the Order"), issued by the Central Government of India in terms of sub section (11) of Section 143 of the Companies Act, 2013 are not applicable to the company.

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2 As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, 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 the Companies (Accounting Standards) Rules, 2021.
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification no GSR 583(E) dated June 13, 2017;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to me/us:
 - i The Company does not have any pending litigations which would impact its financial position.
 - ii The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign 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;

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- b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, 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;
- 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 No dividend have been declared or paid during the year by the company.
- vi The company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For **LAKSHMI ALEKHYA & ASSOCIATES**
Chartered Accountants
Firm Reg. No. 028273S



TATIKONDA LAKSHMI ALEKHYA
Membership Number: 267980
UDIN:25267980BMULOH9762

Place: Chirala
Date: 05-Sep-2025

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

(Address: 54/27b South Car Street, Kallidaikurichi Vadakku, Kallidaikurichi, Ambasamudram, Tirunelveli - 627416, TN, IN)

Balance Sheet as at 31 March 2025

(Rs in '000)

Particulars	Note	31 March 2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	3	10.00
(b) Reserves and Surplus	4	-54.63
(c) Money Received against Share Warrants		-
Total		-44.63
(2) Share application money pending allotment		-
(3) Non-current liabilities		
(a) Long-term Borrowings	5	48.00
(b) Deferred Tax Liabilities (Net)		-
(c) Other Long term Liabilities		-
(d) Long-term Provisions		-
Total		48.00
(4) Current liabilities		
(a) Short-term Borrowings		-
(b) Trade Payables		-
- Due to Micro and Small Enterprises		-
- Due to Others		-
(c) Other Current Liabilities		-
(d) Short-term Provisions	6	35.00
Total		35.00
Total Equity and Liabilities		38.37
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment		-
(ii) Intangible Assets		-
(iii) Capital Work-in-progress		-
(iv) Intangible Assets under Development		-
(b) Non-current Investments		-
(c) Deferred Tax Assets (net)	7	18.37
(d) Long-term Loans and Advances		-
(e) Other Non-current Assets		-
Total		18.37
(2) Current assets		
(a) Current investments		-
(b) Inventories		-



(c) Trade Receivables		-
(d) Cash and cash equivalents	8	20.00
(e) Short-term Loans and Advances		-
(f) Other Current Assets		-
Total		20.00
Total Assets		38.37

See accompanying notes to the financial statements

As per our report of even date

For **LAKSHMI ALEKHYA & ASSOCIATES**

Chartered Accountants

Firm's Registration No. 0282735

TATIKONDA LAKSHMI ALEKHYA

Proprietor

Membership No. 267980

UDIN: 25267980BMULOH9762

Place: Chirala

Date: 05 September 2025



For and on behalf of the Board of

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

M. முகமது அலி ஜின்னா முகிதீன் பாதிமா

MOHAMED ALI JINNA

Director

10860283

MOHIDEEN FATHIMA

Director

10860284



Place: Tirunelveli

Date: 05 September 2025

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

(Address: 54/27b South Car Street, Kallidaikurichi Vadakku, Kallidaikurichi, Ambasamudram,
Tirunelveli - 627416, TN, IN)**Statement of Profit and loss for the year ended 31 March 2025**

(Rs in '000)

Particulars	Note	31 March 2025
Revenue from Operations		-
Other Income		-
Total Income		-
Expenses		
Cost of Material Consumed		-
Purchases of Stock in Trade		-
Change in Inventories of work in progress and finished goods		-
Employee Benefit Expenses		-
Finance Costs		-
Depreciation and Amortization Expenses		-
Other Expenses	9	73.00
Total expenses		73.00
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		-73.00
Exceptional Item		-
Profit/(Loss) before Extraordinary Item and Tax		-73.00
Prior Period Item		-
Extraordinary Item		-
Profit/(Loss) before Tax		-73.00
Tax Expenses	10	
- Current Tax		-
- Deferred Tax		-18.37
- MAT Credit Entitlement		-
- Prior Period Taxes		-
- Excess/Short Provision Written back/off		-
Profit/(Loss) for the Period from Continuing Operations		-54.63
Profit/(loss) from Discontinuing Operation (before tax)		-
Tax Expenses of Discountinuing Operation		-
Profit/(loss) from Discontinuing Operation (after tax)		-
Profit/(Loss) for the period		-54.63
Earnings Per Share (Face Value per Share Rs.10 each)		
- Basic (In Rs)	11	-54.63
- Diluted (In Rs)	11	-54.63

See accompanying notes to the financial statements

As per our report of even date

For LAKSHMI ALEKHIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 0242735

TATIKONDA LAKSHMI ALEKHIA

Proprietor

Membership No. 267980

UDIN: 25267980BMULOH9762

Place: Chirala

Date: 05 September 2025

For and on behalf of the Board of

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

M. முகமது அலீ ஜின்னா முகிதீன் பதிமா

MOHAMED ALI JINNA

Director

10860283

MOHIDEEN FATHIMA

Director

10860284

Place: Tirunelveli

Date: 05 September 2025



MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

(Address: 54/27b South Car Street, Kallidaikurichi Vadakku, Kallidaikurichi, Ambasamudram,

Cash Flow Statement for the year ended 31 March 2025

(Rs in '000)

Particulars	Note	31 March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax		-54.63
Profit/(loss) from Discontinuing Operation (after tax)		-
Depreciation and Amortisation Expense		-
Provision for tax		-18.37
Effect of Exchange Rate Change		-
Loss/(Gain) on Sale / Discard of Assets (Net)		-
Bad debt, provision for doubtful debts		-
Net Loss/(Gain) on Sale of Investments		-
Non Cash Expenses		-
Dividend Income		-
Interest Income		-
Finance Costs		-
Operating Profit before working capital changes		-73.00
Adjustment for:		
Inventories		-
Trade Receivables		-
Loans and Advances		-
Other Current Assets		-
Other Non current Assets		-
Trade Payables		-
Other Current Liabilities		-
Long term Liabilities		-
Short-term Provisions		35.00
Long-term Provisions		-
Cash (Used in)/Generated from Operations		-38.00
Tax paid(Net)		-
Net Cash (Used in)/Generated from Operating Activities		-38.00
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment		-
Sale of Property, Plant and Equipment		-
Purchase of Investments Property		-
Sale of Investment Property		-
Purchase of Equity Instruments		-
Proceeds from Sale of Equity Instruments		-
Purchase of Mutual Funds		-
Proceeds from Sale / Redemption of Mutual Funds		-
Purchase of Preference Shares		-
Proceeds from Sale/Redemption of Preference Shares		-



Purchase of Government or trust securities	-
Proceeds from Sale/Redemption of Government or trust securities	-
Purchase of debentures or bonds	-
Proceeds from Sale/Redemption of debentures or bonds	-
Purchase of Other Investments	-
Sale / Redemption of Other Investments	-
Loans and Advances given	-
Proceeds from Loans and Advances	-
Investment in Term Deposits	-
Maturity of Term Deposits	-
Movement in other non current assets	-
Interest received	-
Dividend received	-
Net Cash (Used in)/Generated from Investing Activities	-
CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Issue of Share Capital	10.00
Buyback of Shares	-
Proceeds from Long Term Borrowings	48.00
Repayment of Long Term Borrowings	-
Proceeds from Short Term Borrowings	-
Repayment of Short Term Borrowings	-
Minority Interest Movement	-
Dividends Paid (including Dividend Distribution Tax)	-
Interest Paid	-
Net Cash (Used in)/Generated from Financing Activities	58.00
Net Increase/(Decrease) in Cash and Cash Equivalents	20.00
Opening Balance of Cash and Cash Equivalents	-
Exchange difference of Foreign Currency Cash and Cash equivalents	-
Closing Balance of Cash and Cash Equivalents	20.00

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For LAKSHMI ALEKHIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 0282735

TATIKONDA LAKSHMI ALEKHIA

Proprietor

Membership No. 267980

UDIN: 25267980BMULOH9762

Place: Chirala

Date: 05 September 2025

For and on behalf of the Board of
MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

M. Mohamed Ali Jinna

MOHAMED ALI JINNA

Director

10860283



Mohideen Fathima

MOHIDEEN FATHIMA

Director

10860284

Place: Tirunelveli

Date: 05 September 2025

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED ("the Company") was incorporated on 03rd December 2024 under the provisions of the Companies Act, 2013. The Company is domiciled in India and its registered office is situated at 54/27b South Car Street, Kallidaikurichi Vadakku, Kallidaikurichi, Ambasamudram, Tirunelveli - 627416, TN, IN.

The Company is in the process of setting up its operations and has not commenced any business activities during the financial year ended 31st March 2025.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

The Company does not hold any Property, Plant and Equipment as at the balance sheet date.

d Depreciation / amortisation

Since the Company has no depreciable assets, this policy is currently not applicable.

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

The Company has not entered into any lease arrangements during the year.

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

As the Company has no assets subject to impairment review, this policy is not applicable for the reporting period.

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

The Company has not made any investments during the reporting period.



h Revenue recognition

The Company has not commenced operations and accordingly, no revenue has been recognized during the reporting period.

i Taxation

Current income tax expense comprises taxes on income from India and foreign jurisdictions. No taxable income has arisen during the period and hence, no provision for current tax is required.

The Company has recognized deferred tax assets in respect of preliminary expenses allowed under Section 35D and business losses carried forward under the Income-tax Act, 1961. The deferred tax asset has been measured at the tax rate applicable under Section 115BAA (22%) and is recognized to the extent it is probable that future taxable profits will be available against which the asset can be utilized.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

The Company has not entered into any foreign currency transactions during the reporting period.

k Inventories

The Company does not hold any inventories as at the balance sheet date.

l 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 reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

m Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount 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.

As per our report of even date

For LAKSHMI ALEKHIA & ASSOCIATES

Chartered Accountant

Firm's Registration No. 0282735

TATIKONDA LAKSHMI ALEKHIA

Proprietor

Membership No. 267980

UDIN: 25267980BMULOH9762

Place: Chirala

Date: 05 September 2025

For and on behalf of the Board of

MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

MOHAMED ALI JINNA

Director

10860283

MOHIDEEN FATHIMA

Director

10860284

Place: Tirunelveli

Date: 05 September 2025



MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

Notes forming part of the Financial Statements**3 Share Capital**

(Rs in '000)

Particulars	31 March 2025
Authorised Share Capital	
Equity Shares, Rs. 10 par value, 100000 (Previous Year - Nil) Equity Shares	1,000.00
Issued, Subscribed and Fully Paid up Share Capital	
Equity Shares, Rs. 10 par value 1000 (Previous Year - Nil) Equity Shares paid up	10.00
Total	10.00

Shares issued, subscribed and fully paid = 1000 Shares

Shares issued, subscribed but not fully paid = 0 Shares

(i) Reconciliation of number of shares

Particulars	31 March 2025	
	No. of shares	(Rs in '000)
Opening Balance	-	-
Issued during the year	1,000	10.00
Deletion	-	-
Closing balance	1,000	10.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2025	
	No. of shares	In %
Name of Shareholder		
MOHAMED ALI JINNA	500	50.00%
MOHIDEEN FATHIMA	500	50.00%

(iv) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
MOHAMED ALI JINNA	Equity	500	50.00%	100.00%
MOHIDEEN FATHIMA	Equity	500	50.00%	100.00%

1. The company has not reserved any shares for issue under options nor entered into any contracts or commitments for the sale of shares or disinvestment since incorporation.

2. No shares have been allotted as fully paid up without consideration in cash since the company's incorporation.

3. No bonus shares have been issued since the company's incorporation.

4. The company has not bought back any of its shares since incorporation.

5. The company has not issued any securities convertible into equity or preference shares since incorporation.

6. No calls are unpaid by any directors or officers as on the balance sheet date.

7. The company has not forfeited any shares since its incorporation.

4 Reserves and Surplus

(Rs in '000)

Particulars	31 March 2025
Statement of Profit and loss	
Balance at the beginning of the year	-
Add: Profit/(loss) during the year	-54.63
Balance at the end of the year	-54.63
Total	-54.63



5 Long term borrowings

(Rs in '000)

Particulars	31 March 2025
Unsecured Loans and advances from related parties	48.00
Total	48.00

Borrowings includes

(Rs in '000)

Particulars	31 March 2025
Unsecured Loan from Director	48.00
Total	48.00

Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
MOHAMED ALI JINNA / UNSECURED LOAN	Nil	Nil	N/A	N/A

6 Short term provisions

(Rs in '000)

Particulars	31 March 2025
Provision for others	
-Provision for Audit Fees	15.00
-Provision For ROC Charges	20.00
Total	35.00



MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

Notes forming part of the Financial Statements

7 Deferred tax assets net

(Rs in '000)

Particulars	31 March 2025
Deferred Tax Asset	18.37
Total	18.37

7.1 Significant Components of Deferred Tax

(Rs in '000)

Particulars	31 March 2025
Deferred Tax Asset	
Incorporation expenses Deferred	5.64
Business Loss Carried Forward	12.73
Gross Deferred Tax Asset (A)	18.37
Deferred Tax Liability	
Gross Deferred Tax Liability (B)	-
Net Deferred Tax Asset (A)-(B)	18.37

8 Cash and cash equivalents

(Rs in '000)

Particulars	31 March 2025
Balances with banks in current accounts	20.00
Total	20.00

9 Other expenses

(Rs in '000)

Particulars	31 March 2025
Auditors' Remuneration	15.00
Indirect expenses	58.00
Total	73.00

10 Tax Expenses

(Rs in '000)

Particulars	31 March 2025
Deferred Tax	-18.37
Total	-18.37

Significant components of Deferred Tax charged during the year

(Rs in '000)

Particulars	31 March 2025
Incorporation expenses Deferred (22400 x 25.168%)	-5.64
Business Loss Carried Forward (50600 x 25.168%)	-12.73
Total	-18.37



MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED

(CIN: U85220TN2024PTC175189)

Notes forming part of the Financial Statements

11 Earning per share

Particulars	31 March 2025
Profit attributable to equity shareholders (Rs in '000)	-54.63
Weighted average number of Equity Shares	1,000
Earnings per share basic (Rs)	-54.63
Earnings per share diluted (Rs)	-54.63
Face value per equity share (Rs)	10

12 Auditors' Remuneration

(Rs in '000)

Particulars	31 March 2025
Payments to auditor as - Auditor	15.00
Total	15.00

13 Related Party Disclosure**(i) List of Related Parties****Relationship**

MOHAMED ALI JINNA

Director

MOHIDEEN FATHIMA

Director

(ii) Related Party Transactions

(Rs in '000)

Particulars	Relationship	31 March 2025
Long Term Borrowings - MOHAMED ALI JINNA	Director	48.00

(iii) Related Party Balances

(Rs in '000)

Particulars	Relationship	31 March 2025
Long Term Borrowings - MOHAMED ALI JINNA	Director	48.00

14 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.57	
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	-1.08	
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-1.14	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-244.82%	
(e) Return on Capital employed	$\frac{\text{EBIT}}{\text{Capital Employed}}$	-2164.25%	

Reasons for Variances:

Not applicable, as this is the first financial year of the company. Hence, no comparative analysis with the previous year is required.



15 Other Disclosures as per the Companies Act, 2013

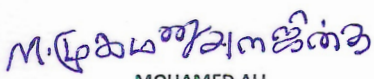
1. The company holds no immovable property. Thus, reporting of 'Title deeds of Immovable Property not held in name of the Company' is not applicable. And no revaluation of Property, Plant and Equipment has done.
2. The company has not initiated any projects involving CWIP or intangible assets under development. Hence, reporting of 'Capital Work-in-Progress Ageing Schedule' & 'Intangible assets under development ageing Schedule' are not applicable.
3. The company has not given any loan or invested funds to lend or invest in any other person or entity.
4. The company has not received any funds from any person or entity with the understanding to lend or invest on their behalf.
5. The Company has no borrowings from banks or financial institutions on the basis of security of current assets.
6. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.
7. The company is not a willful defaulter as per the definition provided by the Reserve Bank of India or any other competent authority.
8. The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
9. No loans or advances in the nature of loans have been granted to promoters, directors, KMPs or related parties during the year.
10. The company has not traded or invested in any cryptocurrency or virtual digital asset during the year.
11. The company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 which was not recorded in the books of accounts.
12. The company has not advanced or received any funds through intermediaries or ultimate beneficiaries.
13. The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the company since it does not meet the prescribed thresholds.

As per our report of even date
For LAKSHMI ALEKHIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 02871955


TATIKONDA LAKSHMI ALEKHIA
Proprietor
Membership No. 267980
UDIN: 25267980BMULOH9762
Place: Chirala
Date: 05 September 2025



For and on behalf of the Board of
MEETRON INSTITUTE OF TECHNOLOGY PRIVATE LIMITED


MOHAMED ALI
Director
10860284




MOHIDEEN FATHIMA
Director
10860284

Place: Tirunelveli
Date: 05 September 2025