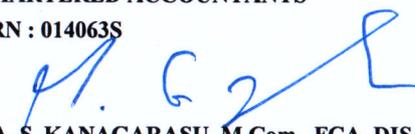
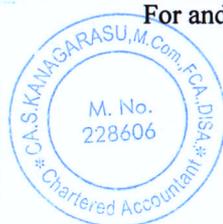


MATRIX BOILERS PRIVATE LIMITED
SF NO.17/11D, RASIPURAM ROAD, KUMARAMANGALAM INDUSTRIAL AREA,
MATHUR, PUDUKKOTTAI - 622515
CIN : U28131TN2006PTC060358

FORM OF BALANCE SHEET

PARTICULARS	Note No.	Figures as at the end of the Current Reporting Period 2024 - 2025	Figures as at the end of the Previous Reporting Period 2023 - 2024
<u>I. EQUITY AND LIABILITIES</u>			
1. Shareholders' Funds :			
a. Capital	1	80 00 000	80 00 000
b. Reserves and Surplus	2	- 25 97 002	12 47 131
2. Share Application Money			
3. Non Current Liabilities :			
Long Term Borrowings	3	6 98 61 083	5 98 90 120
Deferred Tax Liabilities (Net)			
4. Current Liabilities			
OD Account	4		
Trade Payables	6	69 55 911	63 12 218
Short term provisions	5	4 94 425	26 09 511
TOTAL		8 27 14 417	7 80 58 980
<u>II. ASSETS:</u>			
1. Non Current Assets:			
a. Fixed Assets			
Tangible Assets	7	4 54 32 050	4 54 32 050
b. Longterm Loans and Advances			
	12	2 06 136	2 06 136
2. Current Assets :			
Cash and Cash Equivalents	8	5 04 529	53 263
Other Current Assets	9	12 93 110	2 92 034
Stock in Trade	10	1 76 86 600	1 72 44 540
Trade Receivables	11	1 75 91 992	1 48 30 957
TOTAL		8 27 14 417	7 80 58 980
		-	-

Financial Statements re grouped where ever necessary

<p>As per our Report of Even Date For TSSK AND ASSOCIATES CHARTERED ACCOUNTANTS FRN : 014063S</p> <p style="text-align: center;"></p> <p>CA. S. KANAGARASU, M.Com., FCA, DISA Partner M. NO. 228606</p> <p>PLACE : TRICHY DATE : 27.10.2025 IT UDIN : 25228606BMJHQJ3269</p>	<p style="text-align: right;">For and on behalf of Board of Directors</p> <p style="text-align: center;"></p> <p style="text-align: center;">TSSK & ASSOCIATES # 10/2, Ground Floor, Sri Renga Towers (Behind Gajapriya Hotel), Cantonment Trichy-620 001. Ph: 0431-4027833 FRN:014063S, mail:tssk.trichy@gmail.com</p> <p style="text-align: right;">Name : A.R. SEKAR Director DIN : 00834478</p>
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MATRIX BOILERS PRIVATE LIMITED
SF NO.17/11D, RASIPURAM ROAD, KUMARAMANGALAM INDUSTRIAL AREA,
MATHUR, PUDUKKOTTAI - 622515
CIN : U28131TN2006PTC060358

FORM OF STATEMENT OF PROFIT AND LOSS

PARTICULARS	Note No.	Figures as at the end of the Current Reporting Period 2024 - 2025	Figures as at the end of the Previous Reporting Period 2023 - 2024
<u>I. REVENUE FROM OPERATIONS:</u>			
Net Operating Income	14	4 16 33 390	1 35 72 189
II. OTHER INCOME			
	15	14 02 643	19 316
III. TOTAL REVENUE			
		4 30 36 033	1 35 91 505
<u>IV. EXPENSES</u>			
Purchase and Stock Adjustments	16	3 44 47 356	41 77 758
Employee Benefits Expense	17	28 05 374	30 66 004
Financial Costs	18	42 42 071	2 100
Other Expenses	19	53 85 365	23 17 587
Depreciation	7	7 28 302	8 57 831
TOTAL		4 76 08 468	1 04 21 280
Profit before Taxation		- 45 72 435	31 70 225
Less :Write off accounts (Net)	12		2 20 27 080
Profit before Taxation after Write off		- 45 72 435	- 1 88 56 855
Less : Provision For Tax			
Current Tax			
Deferred Tax			
Profit /(Loss) after Taxation for the period		- 45 72 435	31 70 225
Earning Per Share / Revised EPS			

Financial Statements re grouped where ever necessary

As per our Report of Even Date
For **TSSK AND ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN : 014063S

For and on behalf of Board of Directors


CA. S. KANAGARASU, M.Com., FCA, DISA
Partner



M. NO. 228606

TSSK & ASSOCIATES

10/2, Ground Floor, Sri Renga Towers
(Behind Gajapriya Hotel), Cantonment
Trichy-620 001. Ph: 0431-402783

PLACE : TRICHY

DATE : 27.10.2025

IT UDIN : 25228606BMJHQJ3269

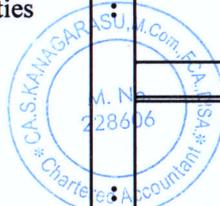
Name : A.R. SEKAR
Director

DIN : 00834478

MATRIX BOILERS PRIVATE LIMITED
SF NO.17/11D, RASIPURAM ROAD, KUMARAMANGALAM INDUSTRIAL AREA,
MATHUR, PUDUKKOTTAI - 622515
CIN : U28131TN2006PTC060358

NOTES TO FORM OF BALANCE SHEET

PARTICULARS	Figures as at the end of the Current Reporting Period 2024 - 2025	Figures as at the end of the Previous Reporting Period 2023 - 2024
NOTE NO. 1 :		
<u>SHARE CAPITAL</u>		
Authorised: 200,000 Equity shares of Rs. 100 each. :	2 00 00 000	2 00 00 000
Issued, Subscribed and Paid up:		
80000 Equity Shares of Rs. 100 each fully paid up. :	80 00 000	80 00 000
N. Pandian	16 00 000	16 00 000
A. Sekar	16 00 000	16 00 000
G Jinendra	3 20 000	3 20 000
R Ravi	4 00 000	4 00 000
Indrayani Biotech Limited	40 80 000	40 80 000
NOTE NO. 2 :		
<u>RESERVE AND SURPLUS</u>		
a. General Reserve		
b. Profit and Loss Account		
As per last Balance Sheet :	- 3 77 09 540	- 1 88 52 685
ADD:/LESS: write off		
ADD: Balance in Profit and Loss Account :	- 45 72 435	- 1 88 56 855
c. Accumulated Depreciation	3 96 84 973	3 89 56 671
	- 25 97 002	12 47 131
NOTE NO. 3 :		
<u>LONG TERM BORROWINGS</u>		
Reliance Capital	32 52 892	32 52 892
Loans from Directors	1 24 48 118	93 07 502
Indraini Biotech Ltd	5 41 60 073	4 73 29 726
TOTAL	6 98 61 083	5 98 90 120
NOTE NO. 4 :		
<u>CURRENT LIABILITIES</u>		
Shortterm Borrowings		
Bank OCC - Canara Bank :		
Other Borrowings :		
NOTE NO. 5 :		
Shortterm Provisions:		
Sundry Payable :	4 01 236	22 24 905
Other current liabilities & statutory liabilities	93 189	3 84 606
	4 94 425	26 09 511
NOTE NO. 6 :		
<u>TRADE PAYABLES</u>		
Sundry Creditors more than a Year	68 87 338	62 98 832
Sundry Creditors Less than a Year :	68 573	13 386
	69 55 911	63 12 218



NOTES TO FORM OF BALANCE SHEET CONTD....

PARTICULARS	Figures as at the end of the Current Reporting Period 2024 - 2025	Figures as at the end of the Previous Reporting Period 2023 - 2024
NOTE NO. 8 :		
<u>CASH AND CASH EQUIVALENTS:</u>		
Cash in Hand :	4 15 010	36 728
Balances with Scheduled Banks :	89 519	16 535
	5 04 529	53 263
NOTE NO. 9 :		
<u>OTHER CURRENT ASSETS</u>		
GST ITC :	4 55 818	
TDS & Advance Tax :	57 289	
Loans and Advances :	7 80 003	2 92 034
	12 93 110	2 92 034
NOTE NO. 10 :		
<u>STOCK IN TRADE</u>		
Stock in Trade :	1 76 86 600	1 72 44 540
	1 76 86 600	1 72 44 540
NOTE NO. 11 :		
<u>TRADE RECEIVABLES</u>		
More than 6 Months :	1 47 55 680	1 26 05 260
Less than 6 Months :	28 36 312	22 25 697
	1 75 91 992	1 48 30 957
NOTE NO. 12 :		
<u>LONG TERM LOANS AND ADVANCES</u>		
TNEB Interest receivables :	5 136	5 136
Deposits :	2 01 000	2 01 000
	2 06 136	2 06 136
NOTE NO. 13 :		
<u>WRITE OFF ACCOUNTS</u>		
Extraordinary Items- Obsolete Stock :		

As per our Report of Even Date

For TSSK AND ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN : 014063S

For and on behalf of Board of Directors

CA. S. KANAGARASU, M.Com., FCA, DISA

Partner

M. NO. 228606

TSSK & ASSOCIATES
 # 10/2, Ground Floor, Sri Renga Towers
 (Behind Gajapriya Hotel), Cantonment
 Trichy-620 001. Ph: 0431-4027833
 FRN:014063S, mail:tssk.trichy@gmail.com

PLACE : TRICHY

DATE : 27.10.2025

IT UDIN : 25228606BMJHQJ3269

Name : A.R. SEKAR

Director

DIN : 00834478

MATRIX BOILERS PRIVATE LIMITED
SF NO.17/11D, RASIPURAM ROAD, KUMARAMANGALAM INDUSTRIAL AREA,
MATHUR, PUDUKKOTTAI - 622515
CIN : U28131TN2006PTC060358

NOTES TO FORM OF STATEMENT OF PROFIT AND LOSS

PARTICULARS	Figures as at the end of the Current Reporting Period 2024 - 2025	Figures as at the end of the Previous Reporting Period 2023 - 2024
NOTES NO. 14		
Operating Income:		
Sale of Boiler Components (Net) :	4 16 33 390	1 35 72 189
TOTAL	4 16 33 390	1 35 72 189
NOTES NO. 15		
Other Income		
Interest Income :	33 847	19 316
Other Non operating Revenues :	13 68 796	
TOTAL	14 02 643	19 316
NOTES NO. 16		
Operating Expenses		
Purchases less Returns :	2 39 57 319	1 09 55 368
Stock in Opening :	1 72 44 540	62 89 055
Professional Fees :	57 50 000	
Direct Expenses :	51 82 097	41 77 875
	5 21 33 956	2 14 22 298
Stock in Closing	1 76 86 600	1 72 44 540
TOTAL	3 44 47 356	41 77 758
NOTES NO. 17		
Employee Benefit Expenses:		
Salaries, Wages & Bonus :	25 27 079	26 68 342
Salary to Directors :		2 25 000
Contribution to Provident fund :	84 428	70 644
Contribution to Employees state insurance :	53 793	37 992
Workers and Staff Welfare :	1 40 074	64 026
TOTAL	28 05 374	30 66 004
NOTES NO. 18		
Finance Cost :		
Interest on Loan :	42 34 519	
Bank Charges :	7 552	2 100
Other Borrowing Costs :		
TOTAL	42 42 071	2 100



NOTES TO FORM OF PROFIT AND LOSS CONTD....

NOTES NO. 19		
Other Expenses:		
Auditor Fees & Roc Fee	:	74 400
Business Promotion	:	2 58 533
Frieght Charges & Loading, Crane	:	24 60 411
Insurance	:	39 036
Postage and Courier	:	14 880
Power and Fuel	:	6 81 684
Printing & Stationary	:	88 025
Professional Fees	:	10 28 084
Rates & Taxes	:	55 029
Repairs and Maintenance	:	1 20 788
Testing Charges	:	1 44 460
Sundry Expenses	:	80 450
Telephone Expenses	:	42 949
Travelling & Conveyance	:	1 97 122
Income tax FY 2016-17	:	80 880
Export Clearance Charges	:	1 73 915
TOTAL		53 85 365
		23 17 587
NOTES NO. 20		
cessation of liability		
Cessation of Liability	:	73 33 310
TOTAL		73 33 310

As per our Report of Even Date
For TSSK AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 014063S

For and on behalf of Board of Directors



CA. S. KANAGARASU, M.Com., FCA, DISA
Partner
M. NO. 228606

TSSK & ASSOCIATES

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 (Behind Gajapriya Hotel), Cantonment
 Trichy-620 001. Ph: 0431-4027833

PLACE : TRICHY Name : **A.R. SEKAR**
DATE : 27.10.2025 Director
IT UDIN : 25228606BMJHQJ3269 DIN : 00834478