

ACCIL CORPORATION PRIVATE LIMITED

(CIN : U65999RJ1991PTC029752)

Plot No -1,Raj Mahal Palace Scheme Sahkar Circle, Sardar Patel Marg, Jaipur Rajasthan 302001

Balance Sheet as on 31st March 2025

Amount in Lakh

Particulars	Note No	31-03-2025	31-03-2024
		Rs. In Lakhs	Rs. In Lakhs
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	5,163.29	5,163.29
(b) Reserves and Surplus	4	(49,208.49)	(24,565.90)
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	29,433.09	29,071.99
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities	6	2.00	1.50
(d) Long-Term Provisions	7	131.35	128.83
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables			
- Total outstanding dues of micro and small enterprises		86.92	94.22
- Total outstanding dues of creditors other than micro and small enterprises	8		
(c) Other current liabilities	9	247.76	157.88
(d) Short-term provisions	10	49,919.32	26,090.28
		30.68	27.93
Total		35,805.93	36,170.03
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	11	33,397.68	34,717.26
(ii) Intangible assets		51.45	31.83
(iii) Capital Work-in-progress		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	12	61.39	61.39
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	13	86.85	58.76
(c) Trade receivables	14	162.32	175.38
(d) Cash and cash equivalents	15	187.77	449.74
(e) Short-term loans and advances	16	494.58	457.58
(f) Other Current assets	17	1,363.91	218.09
Total		35,805.93	36,170.03

Notes to Accounts & Summary of Significant Accounting Policies

1 & 2

As per our report of even date

For **VINOD SINGHAL & CO**

Chartered Accountant

FRN-005826C/C400276

MANISH KHANDELWAL
Partner

Place :- Jaipur

Date :- 04.09.2025

UDIN:- 25425013BMJNW04294

For and on behalf of the Board

ACCIL CORPORATION PRIVATE LIMITED

VIKAS AGGARWAL

Director

DIN: 00014631

MANICA

MANICA GUPTA

Company Secretary

ICSI M No. A47658

PRADEEP AGGARWAL

Director

DIN: 00013159

ACCIL CORPORATION PRIVATE LIMITED

(CIN : U65999RJ1991PTC029752)

Plot No -1,Raj Mahal Palace Scheme Sahkar Circle, Sardar Patel Marg, Jaipur Rajasthan 302001

Profit and Loss statement for the year ended 31st Mar, 2025

				<i>Amount in Lakh</i>	
	Particulars	Note No	31-03-2025	31-03-2024	
			Rs. In Lakhs	Rs. In Lakhs	
I.	Revenue from operations	18	5,991.64	5,614.05	
II.	Other Income	19	13.67	5.23	
III.					
IV.	Total Revenue (I +II)		6,005.31	5,619.29	
IV.	<u>Expenses:</u>				
	Cost of materials consumed	20	852.55	858.33	
	Employee benefit expense	21	1,002.64	973.09	
	Financial costs	22	9,872.75	2,021.82	
	Depreciation and amortization expense	23	1,587.68	1,623.69	
	Other expenses	24	1,906.27	2,090.94	
	Total Expenses		15,221.90	7,567.87	
V.	Profit /(Loss) before exceptional and extraordinary items and tax (III - IV)		(9,216.59)	(1,948.58)	
VI.	Exceptional Items		15,426.01	(74.24)	
VII.	Profit/(Loss) before extraordinary items and tax (V - VI)		(24,642.60)	(1,874.35)	
VIII.	Extraordinary Items and Prior Period Adjustments		-	-	
IX.	Profit/(Loss) before tax (VII - VIII)		(24,642.60)	(1,874.35)	
X.	Tax expense:				
	(1) Current tax		-	-	
	(1) Previous Years Tax Adjustment		-	-	
	(3) Deferred tax		-	-	
XI.	Profit/(Loss) from the period from continuing operations (IX-X)		(24,642.60)	(1,874.35)	
XII.	Profit/(Loss) from discontinuing operations		-	-	
XIII.	Tax expense of discounting operations		-	-	
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-	
XV.	Transfer to Reserve		239.39	224.77	
XVI.	Profit/(Loss) for the period (XI + XIV)		(24,881.98)	(2,099.12)	
XVII.	Earning per equity share:				
	(1) Basic		(48.19)	(4.07)	
	(2) Diluted		(48.19)	(4.07)	

As per our report of even date

For VINOD SINGHAL & CO.

Chartered Accountant

FRN-005826C/C400276

MANISH KHANDELWAL

Partner

Place :- Jaipur

Date :- 04.09.2025

UDIN:- 25425013BMJNW04294

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Company Secretary

ICSI M No. A47658

PRADEEP AGGARWAL

Director

DIN: 00013159

ACCIL CORPORATION PRIVATE LIMITED
(CIN : U65999RJ1991PTC029752)
**Plot No -1,Raj Mahal Palace Scheme Sahkar Circle, Sardar Patel Marg,
Jaipur Rajasthan 302001**
Cash Flow Statement for the year ended 31st March, 2025
(Amount in lakh)

S. No.	Particulars	As at 31st March 2025	As at 31st March 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before Tax	(24,642.60)	(1,874.35)
	Adjustment for:		
	Depreciation & Amortization Expense	1,587.68	1,623.69
	Interest & Finance Charges	9,872.75	2,021.82
	Foreign Exchange Income	(1.06)	(0.88)
	Transfer to Reserve	-	-
	Interest Income	-	-
	Operating Profit before working capital changes	(13,183.22)	1,770.29
	<u>Changes in Working Capital</u>		
	Increase/(Decrease) in Trade Payable	82.58	38.89
	Increase/(Decrease) in Other Current Liabilities	23,829.04	(133.61)
	Increase/(Decrease) in Long Term Provisions	2.53	22.12
	Increase/(Decrease) in Short Term Provisions	2.75	(17.25)
	Increase/(Decrease) in Long Term Liabilities	0.50	(3.30)
	Decrease/(Increase) in Trade Receivables	13.06	(100.05)
	Decrease/(Increase) in Inventories	(28.09)	17.44
	Decrease/(Increase) in Short Term Loans & Advances	(37.00)	(34.15)
	Decrease/(Increase) in Loan Term Loans & Advances	-	(14.56)
	Decrease/(Increase) in Other Current Assets	(1,145.81)	48.53
	Cash generated from Operations	9,536.33	1,594.34
	Direct Taxes Paid	-	-
	Net Cash Flow from operating activities	9,536.33	1,594.34
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Acquisition of Fixed Assets	(287.71)	(452.78)
	Sale of Fixed Assets	-	6.04
	Capitla Work in Progress	-	-
	Investment	-	-
	Interest Income	-	-
	Net Cash Flow from Investing activities	(287.71)	(446.75)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds/(Repayment) of Long Term Borrowing	361.10	(415.97)
	Increase/(Decrease) in Long Term Liabilities	-	-
	Foreign Exchange Income	1.06	0.88
	Interest and Finance Charges paid	(9,872.75)	(521.12)
	Net Cash Flow from Financing activities	(9,510.60)	(936.22)
	Net Increase /(Decrease) in cash and cash equivalents (A+B+C)	(261.98)	211.37
	Add:- Cash & Cash Equivalents at the beginning of the year	449.74	238.37
	Cash & Cash Equivalents at the Closing of the year	187.77	449.74

As per our report of even date

For VINOD SINGHAL & CO

Chartered Accountant

FRN-005826C/C400276

Manish Khandelwal

Partner

M.N 425013

Place :- Jaipur

Date :- 04.09.2025

UDIN:- 25425013BMJNW04294

For and on behalf of the Board

ACCIL CORPORATION PRIVATE LIMITED

Pradeep Aggarwal
Director

DIN: 00013159

Vikas Aggarwal
Director

DIN: 00014631

Manica Gupta
Company Secretary
ICSI M.No: A47658

ACCIL CORPORATION PRIVATE LIMITED
(CIN: U65999RJ1991PTC029752)

Notes to financial statements for the year ended 31st March 2025

1. Corporate Information:

ACCIL Corporation Private Limited is a private limited company which was incorporated on September 26, 1991 under the provision of the Companies Act, 1956 vide Registration No.U65999RJ1991PTC029752 issued by the Registrar of Companies, Rajasthan.

The Company is engaged in Hospitality business.

2. Significant Accounting Policies:

2.1 Basis of preparation:

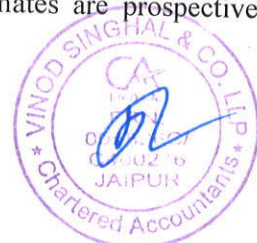
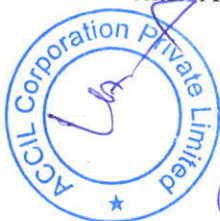
The standalone financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2021 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable thereafter and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2009, as amended (the "Regulations"). The standalone financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

As the year – end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures reported in this statement.

2.2 Use of estimates:

The preparation of Standalone financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period.

The estimates and assumptions used in the accompanying standalone financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.



2.3 Presentation and disclosure of financial statements (AS-1):

There is no change in significant accounting policies adopted by the Company. Other disclosures which are necessary to be separately disclosed are disclosed below in relevant reference paragraphs. Financial Statements are prepared in accordance with the Schedule III of the Companies Act, 2013 requirements. The company has also reclassified the previous year figures wherever required.

2.4 Valuation of Inventories (AS-2):

Finished Goods

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

Raw Material

Inventories of Raw-material and consumables are valued at cost.

Work-in-progress

Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

2.5 Cash Flow Statements (AS-3) & Sec.2 (40) of Companies Act, 2013:

As per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of Small Company as per Sec.2 (85) of the Companies Act, 2013.

Cash and Cash Equivalents-

Cash and Cash equivalents comprise cash and cash on deposits with bank and corporations. The company considers all highly liquid investments with the remaining maturity at the date of purchase of 3 months or less and that are readily convertible to know amount of cash to be cash equivalents.

Statement of cash flows

Cash flows are reported using the indirect method, whereby profit/ loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. Cash flow for the year are classified by operating, investing and financial activities.

2.6 Contingencies and Event Occurring after the Balance Sheet date (AS-4):

Where events occurring after the balance sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance sheet date of material size of nature are only disclosed.



2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5):

Extraordinary item recognized separately in accordance with AS in the manner in which impact on current profit can be perceived.

2.8 Construction Contracts (AS-7):

Since the Company is not engaged in Construction Activities, so this AS is not applicable on the Company.

2.9 Revenue Recognition (AS-9):

Sale of Goods/Services

Revenue from sale of goods Services is recognized when significant risk and reward of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognized net of discount and other taxes as the same is recovered from customers and passed on to the government.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Other Income

Other items of income and expenditure are recognized on accrual basis and as a going concern the accounting policies are consistent with the generally accepted accounting policies.

2.10 Property, Plant and Equipment (AS-10):

Tangible Assets

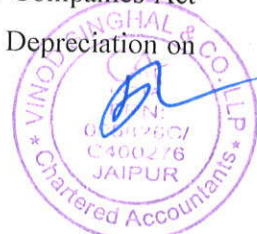
The tangible items of property, plant and equipment are carried at cost less accumulated depreciation, using the cost model as prescribed under accounting Standards AS-10 "Property, Plant & Equipment". Cost of an item of Property, plant and equipment comprises of the purchase price, including import duties, if any, non-refundable purchase taxes, after deducting trade discounts and rebated, and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.

Depreciation and Amortization:

The company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Written Down Value (WDV) method. Depreciation on



new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.

Intangible assets are amortized as per the Written Down Value (WDV) method over the estimated useful life as specified in Schedule II of the Companies Act 2013. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

2.11 Effects of changes in the Foreign Exchange Rates (AS-11):

This AS is applicable on the Company since company is having foreign exchange exposure and the Company books foreign exchange income on accrual basis.

2.12 Government Grants (AS-12):

This AS is not applicable on the Company as there is no grant received during the period under audit.

2.13 Investments (AS-13):

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term (Non-Current) investments and non-current investment valued at cost price. There are no investments as on balance sheet date.

2.14 Employee Benefits (AS-15)

Short-term employee benefits:

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, and bonus and are recognized as expenses in the period in which the employee renders the related service.

Defined Contribution Plan:

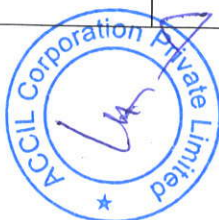
Contributions to provident fund, employee state insurance, and other defined contribution schemes are recognized as an expense when employees have rendered service entitling them to the contributions.

There is no further obligation beyond the contribution payable.

Provident Fund and Employee State Insurance are classified as defined contribution plans as the Company has no further obligation beyond making the contributions. The Company's contributions to defined Contribution plans are charged to the Statement of Profit and Loss as and when incurred.

The company has recognized the following amounts which are defined contribution plan in the revenue account.

Particulars	March 31, 2025	March 31, 2024
EPF Employer's Contribution	43,09,967	41,24,806
ESI Employer's Contribution	8,20,790	2,75,344



Defined benefit Plans:

The Company does have defined benefit plans as defined under AS 15. Based on actuary report provision has been made in the financial statements.

2.15 Borrowing Cost (AS-16):

Company has qualifying assets but there are no borrowing cost which are incurred for cited qualifying assets.

2.16 Segment Reporting (AS-17):

AS-17 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company), but there is no reporting segment in the Company.

2.17 Related Party Disclosures (AS-18):

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:

(i) List of Related parties (Key Managerial Person & Their Relatives)				
S. No.	Name	Relationship		
1	Pradeep Aggarwal	Director		
2	Vikas Aggarwal	Director		
3	Manica Gupta	KMP		
4	Sapna Aggarwal	Relative of Director		
5	ACCIL Hospitality Private Limited	Common Director		
6	Perfect Engineering FZE	Holding Company		
7	Parshavnath Media Private Limited	Common Director		
(ii)	Disclosure in respect of Related Parties Transactions During the year as under:-			
Sl. No.	Name of related party	Loan Taken/ (Repaid) During the year (Rs.)	Amt. O/s at the end of year (Rs.)	Payment on part of Expenses/Income/Other etc. (Rs.)
1	Sapna Aggarwal	-	-	Salary & Reimbursement Rs. 6,59,925
2	Manica Gupta	-	-	Salary Rs. 5,47,800

2.18 Earning Per Share (AS-20):

Basic earnings per share are calculated by dividing the net profit or net loss for the period attributable to equity shareholders by the average number of equity shares outstanding during the year. Calculation of Basic & Diluted EPS is stated below:

Particulars	2024-25	2023-24
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	(Rs 2,48,81,98,453)	(Rs 20,99,11,991)
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	51632930	51632930
(c) Basic & Diluted Earnings per Share (in Rs.)	(48.19)	(4.07)
(d) Nominal Value per Share (in Rs.)	10.00	10.00



2.19 Taxes on income (AS-22):

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet date and written –up or written down to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognized as current tax in the Statement of Profit & Loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

2.20 Impairment of Assets (AS-28):

The Company, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assets.

2.21 Provisions, Contingent Liabilities and Contingent Assets (AS-29):

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.

Company Have EPCG License for that company is liable for export hence it's a liability of company of contingent nature.

Particulars

	<u>2024-25</u>	<u>2023-24</u>
Claims against the company not acknowledged as debt	NIL	NIL
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	NIL	NIL
Other Commitments	NIL	NIL



2.22 Interest on loan:

Since loan account of ACCIL Corporation Private Limited has become NPA, therefore there is difference in opinion of Bank/Financial institutions and management, So interest has been booked on the representation of management which is based on almost Banks/Financial institutions confirmation. So, auditor is not able to comment on it.

2.23 Disclosure under Micro, Small and Medium Enterprises development Act, 2006:

The company has identified the micro and small enterprises as per MSMED Act, 2006 based on records available with the company and information received from suppliers. However, information from few/many suppliers were not received. The company have made payments to such identified suppliers generally within the time limits specified in section 15 of the MSMED Act, 2006, except few cases. However, the interest on delayed payments is not provided for in the books as the seller has issued a waiver of interest letter/ there is an agreement to pay the amount beyond time limit provided in s. 15 of MSMED Act, 2006 and the interest is not payable.

2.24 Undisclosed Income:

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

2.25 Disclosure with regard to CSR Activities;

CSR not applicable

2.26 Others:

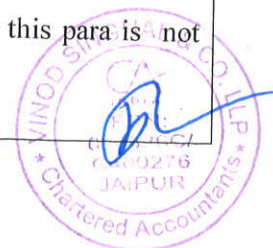
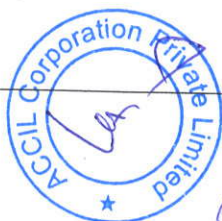
The company has taken a loan from Corporation Bank , Rebecca International Pvt Ltd & Viraya Steels Pvt Ltd by pledge of shares.

3. Additional Regulatory Information

3.1 Title deeds of Immovable Property not held in name of the Company:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
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There are immovable property whose title deeds are in name of company hence this para is not applicable.



3.2 Revaluation of Property, Plant and Equipment:

The company has not revalued its any Property, Plant and Equipment during the reporting period.

3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date.

3.5 Intangible assets under development:

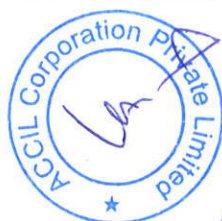
There is no Intangible asset under development in the company at the balance sheet date

3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

No, company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.



3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

3.9 Relationship with Struck off Companies:

Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

3.10 Registration of charges or satisfaction with Registrar of Companies

There are no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

3.11 Compliance with number of layers of companies:

The company has not any subsidiary company during or at the end of reporting period.

3.12 Ratio Analysis:

As per separate list attached.

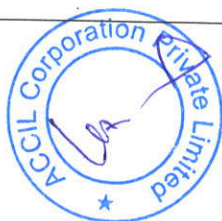
3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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 company has received the following funds:

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.		

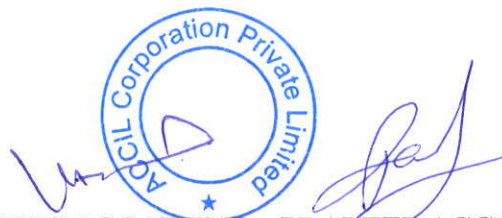
3.15 Debtor and creditor are subject to confirmation.

As per our report of even date
For VINOD SINGHAL & CO
Chartered Accountants
FRN-005826C/C400276



MANISH KHANDELWAL
Partner
Mem No.:425013

For and on behalf of the Board
ACCIL CORPORATION PRIVATE LIMITED



VIKAS AGGARWAL **PRADEEP AGGARWAL**
Director Director
DIN: 00014631 DIN: 00013159

Place :- Jaipur

Date :- 04.09.2025

UDIN: 25425013BMJNW04294

Merged

Notes No.3- Share Capital

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Equity Share Capital		
Authorised Share Capital		
5,30,00,000 Equity Shares of Rs.10 each fully paid up	5,300.00	5,300.00
Issued, Subscribed, Fully Paid up Share Capital		
5,16,32,930 equity share of Rs.10 each fully paid up	5,163.29	5,163.29
Total	5,163.29	5,163.29

(a) Reconciliation of the share outstanding at the beginning and

Equity Shares	31-Mar-25	31-Mar-24
	Number of Shares	Rs. In Lakhs
At the beginning of the period	5,16,32,930	5,163.29
Issued during the period	-	-
Outstanding at the end of the period	5,16,32,930	5,163.29

(b) Details of shares held by each shareholder holding more than

Class of shares / Name of shareholder	31-Mar-25	31-Mar-24
	Number of shares held	% holding in that class of shares
Equity shares of Rs.10/- each fully paidup		
Nagmal Realtors Private Limited (formally known as Locus Infrastructure Pvt Ltd)	1,67,22,670	32.39%
Rite Heavy Machines Private Limited	60,20,750	11.66%
Perfect Engineering FZC	2,58,94,830	50.15%
Rhone Associates Private Limited	25,95,100	5.03%

(c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters at the end of the year	No. of Shares	% of total Shares	% Change during the year.
Promoter Name			
Mr. Pradeep Aggarwal	22,500	0.04%	
Mr. Vikas Aggarwal	21,500	0.04%	
Perfect Engineering FZC	2,58,94,830	50.15%	No Change

Note No. 4 Reserve & Surplus

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Revaluation Reserve		
At the beginning of Accounting Period	3,513.99	3,513.99
Addition during the year	-	-
Security Premium Account		
At the beginning of Accounting Period	16,642.88	16,642.88
Addition during the year	-	-
Surplus		
At the beginning of Accounting Period	(46,071.69)	(43,972.57)
Add: Addition during the year	(24,881.98)	(2,099.12)
(Balance in Statement of Profit & Loss A/c)	(70,953.67)	(46,071.69)
Fixed Asset Replacement Reserve	1,388.31	1,348.92
Grand Total	(49,208.49)	(24,565.90)



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

Note No. 5 Long Term Borrowings

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Secured Loans		
Term Loans from Bank		
Arcil_Union Bank of India	11,526.85	11,526.85
Central Bank of India	4,042.24	4,241.09
Prudent_Indian Bank	4,428.08	4,428.08
Arcil_Indian Overseas Bank	3,706.96	3,707.00
Prudent_Omkara ARC	2,528.74	2,528.74
(Secured by way of first charge on Immovable property and assets of the project at Jaipur and on all movable assets i.e Plant & Machinery, Spares, Tools, & Accessories of the Hotel)	-	-
(See note Below)	-	-
Unsecured Loans		
	3,200.24	2,640.24
Total	29,433.09	29,071.99

Note for Term Loan taken from Bank

The Company has taken loan on Consortium basis for an amount of Rs.297.25 Crores. Union Bank of India is the Lead Banker. Detail of loans taken from different banks/FIs are:

Name of the Bank	Loan Amount	Disbursed Amount
Union Bank of India	118.22	118.22
Central Bank of India	49.03	49.03
Indian Bank	50.00	50.00
Indian Overseas Bank	50.00	50.00
Omkara ARC	30.00	30.00

Notes No. 6 Other Long term liabilities

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Security Retained	2.00	1.50
Total	2.00	1.50

Notes No. 7 Long Term Provisions

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Gratuity & Leave Encashment Payable	131.35	128.83
Total	131.35	128.83



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

Notes No. 8 Trade Payables - Other than to Micro & Small Enterprises

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
MSME Creditors	86.92	94.22
Other Creditors	247.76	157.88
Total	334.68	252.10

Particulars	Outstanding for the following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	86.92	-	-	-
(ii) Others	211.52	29.92	0.41	5.91
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
Total	298.45	29.92	0.41	5.91
				334.68

Notes No. 9- Other current liabilities

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Interest on Borrowing not paid	47,418.28	23,691.36
Expenses Payable	172.94	142.46
Advances from Guests	159.69	78.04
Audit Fees Payable	1.50	1.25
Statutory Due Payable	21.03	16.83
Other Payables (including Inter Group payables)	2,145.88	2,160.35
Total	49,919.32	26,090.28

*Interest on borrowing is based on balance confirmation from Bank

Notes No. 10- Short Term Provisions

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Salary & Benefit Payable to Employees	30.68	27.93
Total	30.68	27.93

Notes No. 12- Long Term Loans & Advances

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Security Deposit	61.39	61.39
Total	61.39	61.39



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ACCIL CORPORATION PRIVATE LIMITED
Fixed Assets Register For FY 2024-25

S. No.	Category of Assets	Depreciation										Net Block	
		As at 01.04.24	Additions	Deletions	As at 31.03.25	As at 01.04.24	Additions During the Year	Adjust with retained earnings	Deletions	As at 31.03.25	31.03.2025	31.03.2024	
A	FURNITURE & FIXTURES	2,179	-	-	2,179	1,621	118	-	-	1,738	441	559	
B	COMPUTERS	-	84	-	267	154	112	-	-	166	100	28	
C	OFFICE EQUIPMENT	446	3	-	449	420	1	-	-	421	27	25	
D	PLANT & MACHINERY	3,537	94	-	3,631	3,276	24	-	-	3,300	331	261	
E	ELECTRICAL & EQUIPMENT	1,661	20	-	1,681	1,317	113	-	-	1,429	252	344	
F	LAND	4,406	-	-	4,406	-	-	-	-	-	4,406	4,406	
G	BUILDING	41,017	59	-	41,076	11,983	1,300	-	-	13,282	27,793	29,034	
=	GYM EQUIPMENTS	45	-	-	45	34	3	-	-	37	8	11	
I	KITCHEN EQUIPMENTS	280	-	-	280	255	6	-	-	261	19	25	
J	Motor Vehicle	35	-	-	35	17	3	-	-	21	15	18	
K	KINGSTON GARDEN	103	-	-	103	97	-	-	-	97	5	5	
	Tangible assets	53,891	261	-	54,152	19,173	1,580	-	-	20,754	33,398	34,717	
L	FRANCHISEE FEES	71	-	-	71	65	3	-	-	68	4	6	
M	SOFTWARES	42	27	-	69	17	4	-	-	21	48	26	
	Intangible assets	113	27	-	140	81	7	-	-	89	51	32	
	GRAND TOTAL	54,004	288	-	54,292	19,255	1,588	-	-	20,842	33,449	34,749	



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Notes No. 13- Inventories

Particular	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
(Valued at lower of Cost or Net Realizable Value)		
Food	22.50	18.03
Beverages	53.31	28.30
Other Operating Store & Supplies	11.04	12.42
Total	86.85	58.76

Notes No. 14 Trade Receivables

Particular	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Debts outstanding for a period more than six months from the date they are due	44.86	0.22
Debts outstanding for a period less than six months from the date they are due	117.45	175.16
Total	162.32	175.38

Particulars	Outstanding for the following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 years
Undisputed - considered good	117.45	32.58	12.28	-	-
Undisputed - considered doubtful	-	-	-	-	-
Disputed - considered good	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-
Subtotal	117.45	32.58	12.28	-	-
					162.32

Notes No. 15 Cash & bank balance

Particular	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Cash in hand	24.98	24.54
Balance with Banks	160.79	421.38
Imprest to Staff	1.99	3.82
Total	187.77	449.74



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

Notes No. 16 Short term loans & advances

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Receivable from Revenue Authorities	457.06	372.33
Current Year Taxes recoverable (Net of Liability)	37.52	85.25
Total	494.58	457.58

Notes No. 17 Other current assets

Particular	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Fixed Deposits	1,225.00	-
Prepaid Expenses	62.75	57.23
Advance to Vendor & Other	76.16	160.87
Total	1,363.91	218.09

Note No.18- Revenue from Operations

Particulars	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
<u>Sale of Products</u>		
Food	1,721.96	1,660.76
Beverages	253.03	246.71
Sale of Services		
Accommodation Income	3,687.27	3,384.98
Other Operating Revenue	329.37	321.60
Total	5,991.64	5,614.05

Notes No. 19 Other Income

Particulars	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Foreign Exchange Income	1.06	0.88
Other Income	12.62	4.36
Total	13.67	5.23

Notes No. 20 Cost of Materials consumed

Particulars	31-Mar-25 Rs. In Lakhs	31-Mar-24 Rs. In Lakhs
Inventory at the beginning of year	46.34	59.79
Add :- Materials Purchased	882.02	844.88
Less :- Inventory at the end of year	75.81	46.34
Total	852.55	858.33



Note No.21 Employee Benefits Expenses

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
<u>Salary & Related Expenses</u>		
Salary & Wages	719.36	661.77
Labor hire charges	115.35	132.57
<u>Other Employee Benefit exp. Including contribution to statutory</u>		
Worker & Staff Welfare	167.32	171.38
Reimbursement To Employees	0.62	7.38
Total	1,002.64	973.09

Notes No. 22 Finance Cost

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Interest on Loan	9,869.82	2,021.82
Interest on MSME	2.93	-
Total	9,872.75	2,021.82

Notes No 23- Depreciation and amortization expenses

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Depreciation on tangible assets	1,587.68	1,623.69
Total	1,587.68	1,623.69



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

Notes No 24- Other Expenses

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Electricity Charges	369.03	352.81
Gas & Fuel	46.87	80.95
Water Charges	4.30	3.56
Repair & Maintenance - General & Office	188.68	229.47
Banquet Expense	84.81	110.06
Guest Supplies	11.90	9.44
House Keeping Expenses	8.92	12.77
Laundry Expenses	59.02	65.37
Music & Entertainment/ Cable TV/ Newspaper	51.10	67.63
Audit Fees Expenses	1.50	1.25
Insurance	65.85	28.03
Legal & Professional & consultancy Expenses	98.15	268.87
Licence & Fees	30.96	43.30
Printing & Stationery	16.71	17.53
Rent	134.00	97.59
Dues & Subscription	51.41	12.28
Misc. Expenses	43.77	37.18
Management & Franchise Fees	306.79	282.40
Selling & Marketing Expenses	29.18	45.81
Sale Commission	280.27	300.52
Transportation/Travelling Exp.	23.05	24.09
Total	1,906.27	2,090.94

Notes No 24- Other Expenses

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
Prior Period Expenses	15,428.38	-
Exceptional Items	(2.36)	(74.24)
Total	15,426.01	(74.24)

Particulars	31-Mar-25	31-Mar-24
	Rs. In Lakhs	Rs. In Lakhs
As Auditor		
- Audit Fees	1.50	1.25
Total	1.50	1.25



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ACCIL CORPORATION PRIVATE LIMITED
(CIN : U65999RJ1991PTC029752)
Plot No -1, Raj Mahal Palace Scheme Sahkar Circle, Sardar Patel Marg, Jaipur Rajasthan 302001

FIXED ASSETS CHART AS PER IT ACT

S. NO.	PARTICULARS	DEP. RATE	W.D.V. AS ON 01.04.2024	ADDITION/(-) DEDUCTION		TOTAL	DEP DURING THE YEAR	NET W.D.V. AS ON 31.03.2025
(A)	PLANT and MACHINERY	15%	13,55,12,481	3,41,925	1,14,08,969	14,72,63,375	2,12,33,834	12,60,29,541
(B)	PLANT and MACHINERY (computer)	40%	18,14,884		84,32,338	1,02,47,222	24,12,421	78,34,801
(C)	BUILDING	10%	1,48,39,98,915	15,58,240	43,45,242	1,48,99,02,397	14,87,72,978	1,34,11,29,419
(D)	FURNITURE and FITTINGS	10%	11,80,23,940		26,84,236	11,80,23,940	1,18,02,394	10,62,21,546
(E)	INTANGIBLE ASSETS	25%	18,33,825			45,18,061	7,93,986	37,24,075
TOTAL			1,74,11,84,044.92	19,00,165.48	2,68,70,784.90	1,76,99,54,995.30	18,50,15,613.00	1,58,49,39,382.30





ACCIL CORPORATION PRIVATE LIMITED
(CIN : U65999RJ1991PTC029752)

Statement of Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-25		31-Mar-24		Change in %	Reason
(a) Current Ratio	Current Assets	2,295.42	0.05	1,359.55	0.05	-11.46%	-
	Current Liabilities	50,284.68		26,370.31			
(b) Debt-Equity Ratio	Total Debts	29,433.09	(0.67)	29,071.99	(1.50)	-55.40%	Due to increase in negative Equity
	Equity	(44,045.20)		(19,402.60)			
(c) Debt Service Coverage Ratio	Earning available for Debt Service		-		-		NA
	Interest + Installments						
(d) Return on Equity Ratio	Profit after Tax	(24,642.60)	0.78	(1,874.35)	0.12	536.53%	Due to low interest cost
	Average Shareholder's Equity	(31,723.90)		(15,359.17)			
(e) Inventory turnover ratio	Total Turnover	5,991.64	82.30	5,614.05	93.91	-12.36%	Turnover Increase whereas average inventory Decrease
	Average Inventories	72.80		59.78			
(f) Trade receivables turnover ratio	Total Turnover	5,991.64	35.49	5,614.05	38.62	-8.12%	Turnover Increase also average Receivables increase
	Average Account Receivable	168.85		145.36			
(g) Trade payables turnover ratio	Total Purchases	882.02	3.01	844.88	2.52	19.48%	Purchase increase
	Average Account Payable	293.39		335.78			
(h) Net capital turnover ratio	Total Turnover	5,991.64	(0.12)	5,614.05	(0.22)	-44.38%	Net Working Capital Decrease
	Net Working Capital	(47,989.26)		(25,010.76)			
(i) Net profit ratio	Profit before tax	(24,642.60)	(4.11)	(1,874.35)	(0.33)	1131.88%	Due to low interest cost
	Total Turnover	5,991.64		5,614.05			
(j) Return on Capital employed	EBIT	(14,769.84)	1.01	147.48	0.02	6527.36%	Due to increase in operating profit
	Capital Employed	(14,612.11)		9,669.39			
(k) Return on investment	Profit after tax	(24,642.60)	1.69	(1,874.35)	(0.19)	-970.01%	Net Loss Decrease
	Total Investment	(14,612.11)		9,669.39			

