

CDPP PRIVATE LIMITED

CIN: U74999TG2020PTC138299

DIRECTOR'S REPORT

To,
The Members,

Your directors are pleased in presenting their Directors Report on the business and operations of your Company together with the Audited Financial Statements and the Auditors' Report of your Company for the financial year ended, 31st March, 2025.

The summarized financial results for the year ended 31st March, 2025 are as under: -

1. Performance of the company:

(Amount in Rs.)

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Revenue for the year	16373000	10100086
Other Income	7000	12780
Total Revenue	16380000	10112866
Total Expenses	17026000	10463042
Profit /Loss before Taxation	-646000	-350176
Profit/Loss after Taxation	-646000	-350176

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year.

CHANGE IN THE REGISTERED OFFICE OF THE COMPANY

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

DIVIDEND

As the Company has not made adequate profits during the year, the Directors of your Company do not recommend any dividend for the financial year ended March 31, 2025.

CAPITAL STRUCTURE

During the year under consideration, the Company has not changed its capital structure and the authorized and paid-up share capital as on 31st March 2025 stands as follow:

The Authorized Share Capital of the Company is Rs.1,00,000 (One Lakhs Only) divided into 10000 (Ten Thousand Only) Equity Shares of Rs. 10/- each.

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During the F.Y. 2024-2025, the Paid-up Share capital of the Company stands as Rs. 1,00,000/- (One Lakh Only) divided into 10000 (Ten Thousand Only) Equity Shares of Rs. 10/- each.

The details of holding company of the Company are given below:

S.N.	Shareholder's Name	Number of Shares of Rs. 10/- each	% Of holding
1	SYED ADEELUDDIN	5,000	50%
2	SUDHIR GURNURKAR	5,000	50%
	Total	10,000	100%

HOLDING/SUBSIDIARY/ASSOCIATE COMPANIES

The Company does not have any Subsidiary or Joint Ventures.

AMOUNT TRANSFERED TO RESERVES

Your directors do not propose to carry any reserve during the financial year ended March 31, 2025.

DIRECTORS

Your Company's Board comprises of the following directors: -

Directors/Signatory Details			
DIN/PAN	Name	Begin date	End date
08662976	SYED ADEELUDDIN	08/01/2020	08662976
09122838	SUDHIR GURNURKAR	08/01/2020	09122838
10521604	SALEEMA RAZVI	24/02/2024	10521604
10521605	ANJANA DIVAKAR	24/02/2024	10521605

MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company met “04” times during the year under review on 28th May 2024, 2nd Sep 2024, 7th Dec 2024 and 31st March, 2025 in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute's book kept by the Company for the purpose.

The intervening period between the Board Meetings were well within the maximum time between the two meetings prescribed under section 173 of the Companies Act, 2013 and special Measures under companies act in view of Covid outbreak.

The annual calendar of meetings is broadly determined at the beginning of each year. The details of the meetings held during the year are as under:

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S. No.	Name of the Directors	Category	No. of meetings held	No. of meetings attended	Last AGM attendance
1.	SYED ADEELUDDIN	Director	4	4	Present
2.	SUDHIR GURNURKAR	Director	4	4	Present
3.	SALEEMA RAZVI	Add.Director	4	4	Present
4.	ANJANA DIVAKAR	Add.Director	4	4	Present

COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY

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

MEETINGS OF THE MEMBERS

The Last Annual General Meeting of the Company for the financial year 2023-2024 was held on 30/09/2024 at the Registered Office of the Company.

Particulars of the Extra-Ordinary General Meeting of the Company held during the year

There was no Extra Ordinary General Meeting held during the year under consideration.

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

During the year under review, there are no particulars of loans, guarantees or investments made under section 186 of the Companies Act, 2013.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

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

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

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

None of the employee of your Company, who was employed throughout the financial year, was in receipt of remuneration in aggregate of Rupees One Crore and Two Lakhs or more or if employed

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for the part of the financial year was in receipt of remuneration of Rupees Eight Lakh & Fifty Thousand or more per month.

NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

During the year under review, there is no Subsidiary, Joint Venture or Associate Company.

DEPOSITS

The Company has not accepted any deposits under the applicable provisions of the Companies Act, 2013 and the rules framed there under.

AUDITORS

At a previous Annual General Meeting, M/s. Rajan & Co., Chartered Accountants, Hyderabad (Firm registration no. 003419S) was appointed statutory auditors by the members of the company for a 5 year term upto the Annual General meeting for the year ended 31/03/2026.

AUDITORS' REPORT

There is no qualification, reservation or adverse remarks or disclaimer made by the auditors in their report.

FRAUD'S REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT U/S 143(12)

There were no frauds reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2024-2025.

COST AUDITOR

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

DISCLOSURES AS MAINTENANCE OF COST RECORDS UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013

The Company does not fall under the preview of section 148 of the Companies Act, 2013, and hence it is not required to maintain any cost records and accordingly such accounts and records are not made and maintained by the company.

INTERNAL AUDITOR

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

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

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Your Company has formed sexual harassment policy as mentioned under the provisions of Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has complied with provisions relating to Internal Complaint Committee. There exist at the Board level an Internal Complaint Committee ('ICC') constituted under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Board is strongly opposed to sexual harassment and employees are made aware about the consequences of such acts about the constitution of ICC.

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTACY CODE 2016

During the financial year under review, there were NO application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the Financial year under review, there were NO one time settlement of Loans taken from Banks and Financial institutions.

SECRETARIAL STANDARDS

Your Company has complied with Secretarial Standard-1 (Board Meeting) and Secretarial Standards-2 (General Meetings) (together referred to as the Secretarial Standards) w.e.f. **1st October, 2017** as approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI) under the provisions of Section 118(10) of the Companies Act, 2013.

INTERNAL CONTROL SYSTEMS

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

As the business and activities of the Company does not involve any manufacturing activity right now, the information required to be provided under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of Conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the financial year under review.

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FOREIGN EXCHANGE EARNINGS AND OUTGO

<u>Earnings:</u>	00.00
<u>Outgo:</u>	00.00

a) Conservation of Energy:

As there are no ongoing operations in your Company. Hence there is no need to conserve energy.

b) Technology Absorption:

Efforts made for technology absorption	N.A.
Benefits derived	N.A.
Expenditure on Research & Development, if any	N.A.
Details of technology imported, if any	N.A.
Year of import	N.A.
Whether imported technology fully absorbed	N.A.
Areas where absorption of imported technology has not taken place, if any	N.A.

LIQUIDITY

Your Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

VIGIL MECHANISM

The provisions regarding vigil mechanism as provided in Section 177(9) of the Companies Act, 2013 read with rules framed thereunder are not applicable on the Company.

CORPORATE SOCIAL RESPONSIBILITY

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

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STATEMENT SHOWING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

During the year, the risk assessment parameters were reviewed. In the opinion of the Board, since there are no business activities. Hence, there are no major elements of risk which has the potential of threatening the existence of the Company.

During the year under review, the company have not developed and implemented risk management policy.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

- a) That in the preparation of the annual accounts for the period ended 31.03.2025, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the loss of the Company for the period ended 31.03.2025;
- c) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) That the Directors had prepared the annual accounts on a going concern basis and
- e) That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's.

APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013.

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

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The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

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

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

The company doesn't fall under the criteria and hence not applicable to the Company.

ACKNOWLEDGEMENT

Your Board takes this opportunity to place on record their appreciation for the dedication and commitment of employees shown at all levels. Your Board also wishes to place on record its appreciation for the services rendered by its auditor, consultants business partners, Bankers, Service Providers as well as regulatory and government authorities for extending support and placing their faith and trust on the Board.

For CDPP PRIVATE LIMITED, For CDPP PRIVATE LIMITED, For CDPP PRIVATE LIMITED
SYED ADEELUDDIN DIRECTOR ANJANA DIVAKAR DIRECTOR
DIRECTOR DIRECTOR
DIN: 08662976 DIN: 10521605

Dated: 2nd Sept 2025

Place: Hyderabad

INDEPENDENT AUDITORS' REPORT

To
The Members of
M/s. CDPP PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s. CDPP PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss 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 financial statements give the information required by the **Companies Act, 2013** ('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** for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701.

Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's management and Board of Directors are responsible for the other information. The other information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 judgments 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 statement 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 and Board of Directors 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 and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 and the statement of profit and loss statements dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(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) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(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, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any litigation which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), 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;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(5) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For RAJAN & Co.,
Chartered Accountants



S. Ravi Swaminathan
PROPRIETOR

Membership No. 019231

Firm Registration No.003419S

UDIN : 25019231BMLJJK6615

Place: Hyderabad

Date: 02/09/2025

Annexure "A" to the Independent Auditor's Report*

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date). With reference to the members of M/s. **CDPP PRIVATE LIMITED** on the financial statement for the year ended March 31 2025, we report the following.

In respect of the Company's Fixed Assets:

- A) The Company maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- B) The company has no intangible assets.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Assets. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- c) The Company does not hold any immovable property.
- d) As the Company does not hold any immovable property the revaluation of the same does not arise.
- e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- (ii) (a) The Company is a service company and hence has no inventory of stocks.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates and others.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans or advances.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other

relevant provisions of the Companies Act and the rules made there under. Accordingly, clause 3(v) of the Order is not applicable.

(vi) The Central Government has not prescribed to maintain of Cost accounts and Records.

(vii) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of except GST of Rs.19068/-, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes except GST of Rs.19068/-.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has no borrowings from Bank during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that funds no have been raised on short term basis by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.

Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

The Company is not required to have an internal audit system.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(c) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has incurred cash losses in the current and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give

any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of M/s. **CDPP PRIVATE LIMITED**).

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 (“the Act”) is not applicable to this Company as this comes under the definition of a small company.

For RAJAN & Co.,
Chartered Accountants

S. Ravi Swaminathan
PROPRIETOR

Firm Registration No. 003419S

Membership No. 019231

UDIN : 25019231BMLJJK6615



Place: Hyderabad

Date: 02/09/2025

CDPP PRIVATE LIMITED
CIN: U74999TG2020PTC138299

BALANCE SHEET AS AT 31ST MARCH 2025

Amount in Thousands

Particulars	Note Ref	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	1	100	100
Reserves and surplus	2	-235	412
		(135)	512
Current liabilities			
Trade payables	3	3,506	2,630
Short - term provisions	4	84	179
		3,590	2,809
TOTAL		3,455	3,321
ASSETS	5		
Fixed Assets		1,676	1,999
Non-current assets	6		
Other non-current assets		256	419
		1,932	2,418
Current Assets	7		
Cash and cash equivalents		507	674
Sundry Debtors		1,015	229
		1,523	-
		3,455	903
TOTAL		3,455	3,321

Statement on Significant Accounting Policies and Notes to the Financial statements are an integral part of this Balance Sheet

For RAJAN & CO.,

Chartered Accountants

FR No: 034195

(S. Ravi Swaminathan)
Proprietor

Membership No.19231

Place : Hyderabad

Date : 02-09-2025

For and on behalf of the Board

CDPP PRIVATE LIMITED

Syed Adeeluddin
Director

DIN: 08662976

Anjana Divakar
Director

DIN: 10521605

DIRECTOR

CDPP PRIVATE LIMITED

CIN: U74999TG2020PTC138299

PROFIT & LOSS STATEMENT FOR THE Year Ended 31.03.2025

PARTICULARS	Note Ref	Amount in Thousands	
		Year Ended 31.03.2025	Year Ended 31.03.2024
INCOME	8		
Revenue from Operations		16,373	10,100
Other Income (Interest on ITR Refund)		7	13
TOTAL REVENUE		16,380	10,113
EXPENSES			
Employee Benefits Expenses	9	11,699	5,367
Depreciation	10	323	323
Other Expenses	11	5,004	4,773
TOTAL EXPENSES		17,026	10,463
Profit / (Loss) before exceptional and extraordinary items and tax		(646)	(350)
Exceptional & Extraordinary Items			
(Profit on Sale of Asset)		-	-
Profit / (Loss) before Tax		(646)	(350)
Current Tax		-	-
Profit/ Loss for the period		(646)	(350)
Earnings per Equity Share:			
(1) Basic		(0.06)	(0.04)
(2) Diluted		(0.06)	(0.04)

Statement on Significant Accounting Policies and Notes to the Financial Statements are an integral part of this Balance Sheet

For RAJAN & CO.,
Chartered Accountants
FR No: 003419S

(S. Ravi Swaminathan)
Proprietor
Membership No.19231
Place : Hyderabad
Date : 02-09-2025



Syed Adeeluddin
Director
DIN: 08662976

For and on Behalf of the Board
CDPP PRIVATE LIMITED

DIRECTOR

Anjana Divakar
Director
DIN: 10521605

For CDPP PRIVATE LIMITED
DIRECTOR

NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	Amount in Thousa	
	As at 31-03-2025	As at 31-03-2024
1 CAPITAL		
Authorised		
10000 Equity shares of Rs.10/- each	100	100
Issued, subscribed and fully paid up		
10000 Equity shares of Rs.10/- each	100	100

Reconciliation of the Number of Shares Outstanding:

No. of Shares outstanding at the beginning of the year	0	0
No. of Shares outstanding at the end of the year	0	0

The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital:

a) The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share

b) The Company declares and pays dividends in Indian rupees.

c) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Shareholders holding more than 5% of the sharecapital:

- i) Mr. Syed Adeeluddin - 5000 shares - 50%
- ii) Mr. Sudhir Gurnurkar - 5000 shares - 50%

2 RESERVES AND SURPLUS

Profit and Loss Account -		
Opening Balance	412	762
Transferred from Statement of Profit & Loss	(647)	(350)
less:- PRELIMINARY EXPENSES	-	-
Balance at the end of the year	-235	412

3 TRADE PAYABLES

Advance received	3,200	0
Sundry Creditors	306	203
Payables to other suppliers for goods and services	0	2,427
	<u>3,506</u>	<u>2,630</u>

4. SHORT TERM PROVISIONS

TDS payable	5	100
Audit Fees	60	60
GST	19	19
	<u>84</u>	<u>179</u>

CDPP PRIVATE LIMITED

Sl.No. 5	Particulars	Gross Block				Depreciation				Net Block	
		As at 31.03.2024	Additions During the year	Deletions During the year	As at 31.03.2025	As at 31.03.2024	For the year	Written Back	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
	TANGIBLE ASSETS										
1	Air Condition	92	-	-	92	10	5	-	15	77	82
2	UV Television	43	-	-	43	5	2	-	7	36	39
3	Refrigerator	9	-	-	9	1	1	-	2	7	8
4	Computers & Printers and	227	-	-	227	25	13	-	38	189	201
5	Furniture & Fixtures	91	0	-	91	11	9	-	20	71	80
	MG Car	2175	0	0	2175	586	293	0	879	1296	1589
	Total	2,637	-	-	2,637	638	323	-	961	1676	1999

Per our Report of even date attached

For and On Behalf of

Rajan & Co.,

Chartered Accountants

FRN: 004419 S



(S. Ravi Swaminathan)

Proprietor

Membership No. 019231

Place : Hyderabad

Date : 02/09/2025

For and on behalf of the Board

For CDPP PRIVATE LIMITED

Anjapa Divakar

Director

DIN: 10521605

DIRECTOR

CDPP PRIVATE LIMITED

CIN: U74999TG2020PTC138299

NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Thousand

Particulars	As at 31-03-2025	As at 31-03-2024
6 OTHER NON-CURRENT ASSETS		
Rent Deposit (Shabana Mangani)	100	100
Miselleneous (TDS-Advance Tax)	156	319
	-	0
Balance at the end of the year	<u>256</u>	<u>419</u>
7 CASH AND CASH EQUIVALENTS		
Cash on hand	78	4
Balance with bank - in current account	429	670
	<u>507</u>	<u>674</u>
8 INCOME		
Revenue from Operations	16,373	10,100
Other Income (Interest on ITR Refund)	7	13
	<u>16,380</u>	<u>10,113</u>
9 Employee Benefits Expenses		
Consultancy Charges	11,041	4,725
Salaries	587	530
Staff Welfare	71	112
	<u>11,699</u>	<u>5,367</u>
10 Depreciation		
Depreciation	323	323
	<u>323</u>	<u>323</u>

For RAJAN & CO.,
Chartered Accountants
FR No. 003419S

(S. Ravi Swaminathan)
Proprietor
Membership No. 19231
Place : Hyderabad
Date : 02-09-2025



For and on behalf of the Board
CDPP PRIVATE LIMITED

Syed Adeeluddin Anjana Divakar
Director Director
DIN: 08662976 DIN: 10521605

For CDPP PRIVATE LIMITED

DIRECTOR

CDPP PRIVATE LIMITED

CIN: U74999TG2020PTC138299

NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	Amount in Thousands	
	As at 31-03-2025	As at 31-03-2024
11 OTHER EXPENSES		
Audit Fees	60	70
Bank Charges	0	1
Conveyance	12	25
Electricity Expenses	117	63
Entertainment Exp	253	217
Fees & Subscription	57	57
Gst	321	614
Incom Tax	0	151
Insurance (Car)	52	-
Internet Expenses	28	35
Miscellaneous Exp	12	25
Office Expenses	56	32
Postage & Courier	135	73
Printing & Stationery /Books Printings	278	480
Professional Charges	23	23
Rate & Taxes	4	25
Rent	447	360
Repair & maintenance	176	251
Study Material	1,650	488
Publicity	35	-
Travelling Expenses	1,279	1,771
Water Expenses	0	3
Website Expenses	9	9
	5,004	4,773

For RAJAN & CO.,
Chartered Accountants
FR No: 003419S



(S. Ravi Swaminathan)
Proprietor
Membership No.19231
Place : Hyderabad
Date : 02-09-2025

For and on behalf of the Board
CDPP PRIVATE LIMITED

For CDPP PRIVATE LIMITED

For CDPP PRIVATE LIMITED

Syed Adeeluddin
DIRECTOR
Syed Adeeluddin Anjana Divakar
Director Director
DIN: 08662976 DIN: 10521605

Anjana Divakar
DIRECTOR

M/s. CDP PRIVATE LIMITED
CIN: U74999TG2020PTC138299

Notes to the Financial Statements

1. General Information

M/s. CDP PRIVATE LIMITED is engaged in the business of Management Consultancy Activities.

2. Summary of Significant Accounting Policies

2.1. Basis for preparation of Financial Statements

These Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These Financial Statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) [Companies (Accounting Standards) Rules, 2006, as amended from time to time] and the other relevant provisions of the Companies Act, 2013.

All Assets and Liabilities have been classified as current or non-current as the case may be, as per the Company's normal operative cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Since the Company is in the business of Providing Management Consultancy, the Company has determined its operative cycle as 12 months for the purpose of current - non current classification of Assets and Liabilities.

The preparation of the financial statements, in conformity with generally accepted principles, requires the use of estimates and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amounts of revenues and expenses during the year and disclosure of contingent liabilities as at that date. The estimates and the assumptions used in these financial statements are purely based upon the management's evaluation of relevant facts and circumstances as of the date of the financial statements.

2.2. Tangible Assets

Tangible Assets are stated at acquisition cost, net of accumulated depreciation along with accumulated impairment losses. Cost comprises of the purchase price and other attributable indirect expenses including cost of borrowings till the date of capitalization. In the case of assets involving material investment and substantial lead time for their set up, those assets are valued at cost including inward freight, expenses, taxes and duties etc, as applicable.

Depreciation is charged based on a pre-determined residual value and useful life of each type of asset as stipulated in the Schedule.

2.3. Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which assets are that necessarily take a substantial period of time to get ready for their intended use of operation or sale, are added to the cost of the respective assets. All other borrowing costs are recognized as financial costs in Statement of Profit and Loss for the period in which they are incurred.

2.4. Impairment of Assets

Assessment is done at each Balance Sheet date as to whether there is any indication that an asset (tangible and intangible) may be impaired. Assets, which are impaired by disuse or obsolescence, are segregated from the concerned asset category and shown as deletions in the Fixed Assets (schedule) and appropriate provision, is made for the difference between the net carrying cost, and the net realizable value in respect of the dismissed or deleted assets.

2.5. Sundry Debtors and Advances

Sundry Debtors and Advances are considered at the realizable value.

2.6. Cash and Cash Equivalents

In the Financial Statements, cash and cash equivalents include cash in hand, cash at banks with banks.

2.7. Revenue Recognition

Income from Sale of Services is accounted after invoicing is done and is exclusive of Service Tax.

2.8. Current and Deferred Tax

2.12.1 No provision has been made for Current tax and Deferred tax.

2.9. Provisions and Contingent Liabilities

2.9.1. Provisions: Provisions are recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

2.10. Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

2.11 Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net Profit for the period after applicable taxes for the period. The weighted average value of equity shares considered for EPS is Rs.10/- per equity share.

20. Capital and Other Commitments

There are no capital and other commitments as at the Balance Sheet date.

21. Previous Year Figures

Previous year's figures are regrouped wherever necessary to correspond with those of the Current Year.

Per our report of even date attached

For and on behalf of the Board

For and on behalf of
M/s. RAJAN & CO.,
Chartered Accountants
F R No: 0034195

S. Ravi Swaminathan
Proprietor
Membership No: 019231
Place: Hyderabad
Date: 02/09/2025



For M/s. CDPP PRIVATE LIMITED

For CDPP PRIVATE LIMITED

Syed Adeeluddin
DIRECTOR
DIN: 08662976

For CDPP PRIVATE LIMITED

Anjana Divakar
DIRECTOR
DIN: 10521605

DIRECTOR