



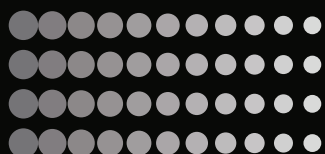
L. V. SHINDE GROUP®
SINCE 1983



ANNUAL REPORT

2024-25

DELIVERING EXCELLENCE
Through Supreme Operational
Excellence Model





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CORPORATE INFORMATION

Lalasaheb Vitthalrao Shinde (Founder)

Board of Directors

Mr. Lalasaheb Vitthalrao Shinde
(Whole time Director)

Mr. Rajendra Lalasaheb Shinde
(Managing Director)

Mr. Amol Sharad Shingate
(Executive Director)

Mrs. Manisha Rajendra Shinde
(Non-Executive Director)

Sagar Shrirang Jadhav
(Independent Director)

CA. Gautam Deendayal Sharma
(Independent Director)

Mrs. Asha Kaul
(Independent Director)

Key Managerial Personnel

Mr. Amol Sharad Shingate
(Chief Executive Officer)

CA. Nikhilesh Ratanlal Loya
(Chief Financial Officer)

CS. Anshuman Singh Tomar
(Company Secretary &
Compliance Officer)

Statutory Auditors

Bharat J Raghurani & Co.
Chartered Accountants

Internal Auditors

CA. Prakash Jha

Secretarial Auditor

Jaiswal A & Co.
CS Arun Kumar Jaiswal

Registered Office

Kohinoor World Tower,
Tower-3, Floor 10th,
Office No. 1002 to 1005,
Old Pune - Mumbai Highway,
Chinchwad East, Pune - 411 019

Contact

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Email: info@supremefacility.com

Registrar & Share Transfer Agent

KFin Technologies Limited

Selenium Tower B, Plot
Nos. 31 & 32 Financial District
Nanakramguda Serilingampally
Mandal Hyderabad - 500032 India
Ph: +91 40 6716 1767
Email: einward.ris@kfintech.com
Website: www.kfintech.com

Subsidiaries/Associates/Joint Venture

Trimurty Utility Services Private Limited
(Subsidiary Company)

Alpha Mobility Solutions Private Limited
(Subsidiary Company)

Everdew Engineering Private Limited
(Subsidiary Company)

Purple Crest Services Private Limited
(Associate Company)

L V S Group Joint Venture
(Joint Venture)

Bankers

IDBI Bank
HDFC Bank
Kotak Mahindra Bank
Axis Bank
Standard Chartered Bank
ICICI Bank
Yes Bank

Listing on

NSE EMERGE
NSE SYMBOL: SFML
ISIN: INEQU6N01014

FORWARD LOOKING STATEMENT

This annual report contains forward-looking statements about the Company's anticipated financial position, operational results, business plans, and prospects. These statements often include terms such as "**believe**," "**plan**," "**anticipate**," "**continue**," "**estimate**," "**expect**," "**may**," "**will**," and **similar expressions**. Such forward-looking statements rely on assumptions and foundations which we have made in good faith and believe to be reasonable. However, we caution that actual outcomes, performance, or achievements may vary significantly from what is expressed or implied in these forward-looking statements. We are under no obligation to update or revise any forward-looking statements, whether due to new information, future events, or other factors.



KEY HIGHLIGHTS OF THE YEAR

Supreme Facility Management (Company) has marked a Significant achievement in FY 2024-25 taking the company as public by listing on "NSE Emerge" a milestone that underscores our growth and solidifies our position in Integrated business service platform. This transition enhances our financial strength and expands our capacity to innovate and deliver unparalleled value to our clients.

Our unique blend of organic growth and strategic acquisitions continues to propel us forward. Our Relentless focus of delivering the exceptional services We have enriched our service portfolio and fortified our market leadership by integrating complementary businesses. As we move into the next phase, our customer-centric approach will remain at the core of our operations. We are dedicated to surpassing our customers' goals, driving excellence in every endeavor, and solidifying our role as a trusted partner in their success.

Over the year, our service offering has evolved to meet the needs of diverse customer base across multiple sectors, including manufacturing and engineering, FMCG, IT, automobiles, warehousing, retail, fashion and lifestyle, telecommunication and beyond.

Our Strength is delivering various tailored services with customer centric solution across the business verticals which leads to large share of their service requirement with recurring business.

TOTAL INCOME
Rs. 403.49 crores

13.04% ↑

EBITDA
Rs. 35.82 crores

34.86% ↑

PAT
Rs. 7.95 crores

59.19% ↑

KEY HIGHLIGHTS

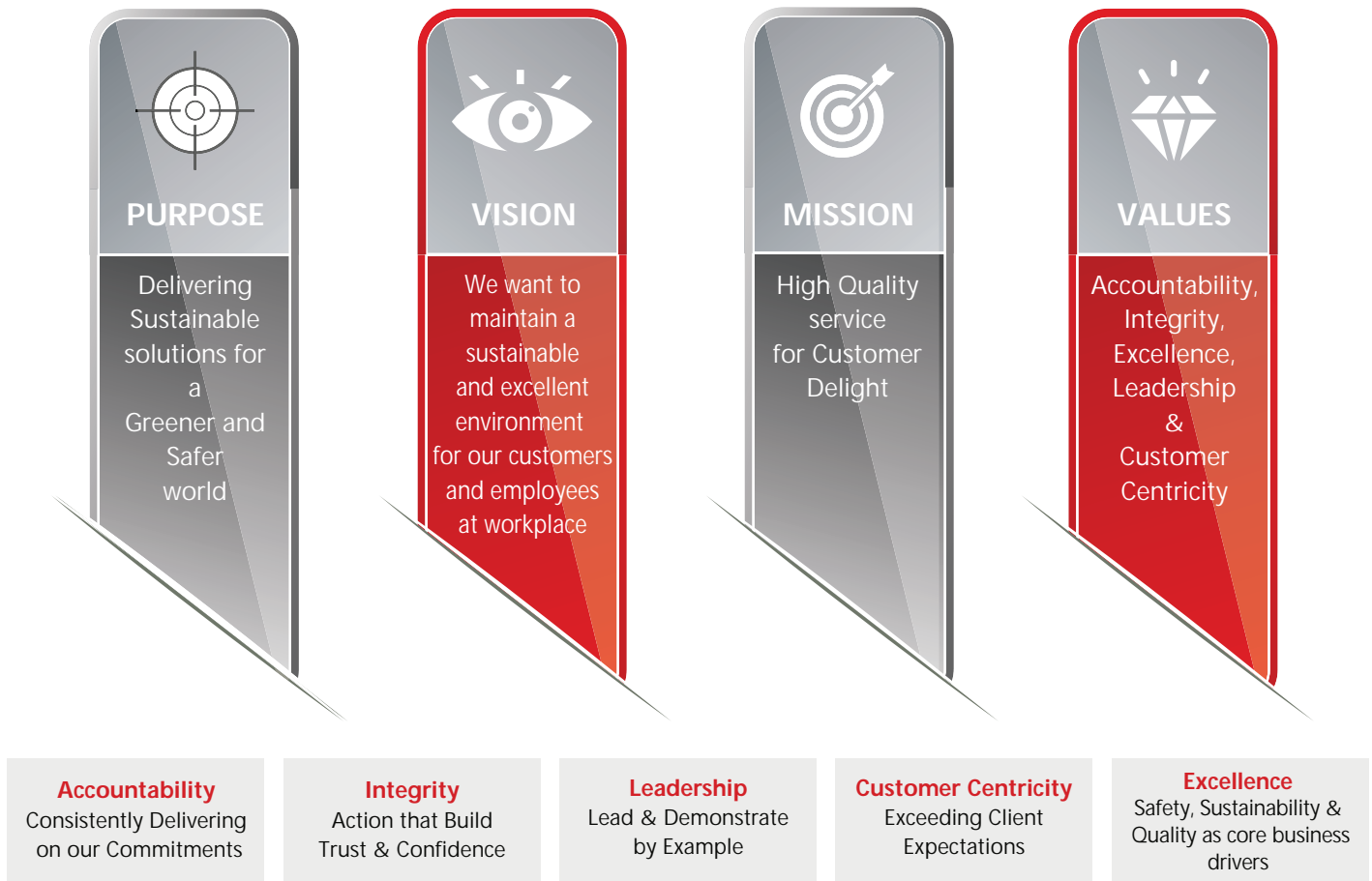
ABOUT US-INTRODUCTION

Mission | Vision | Values

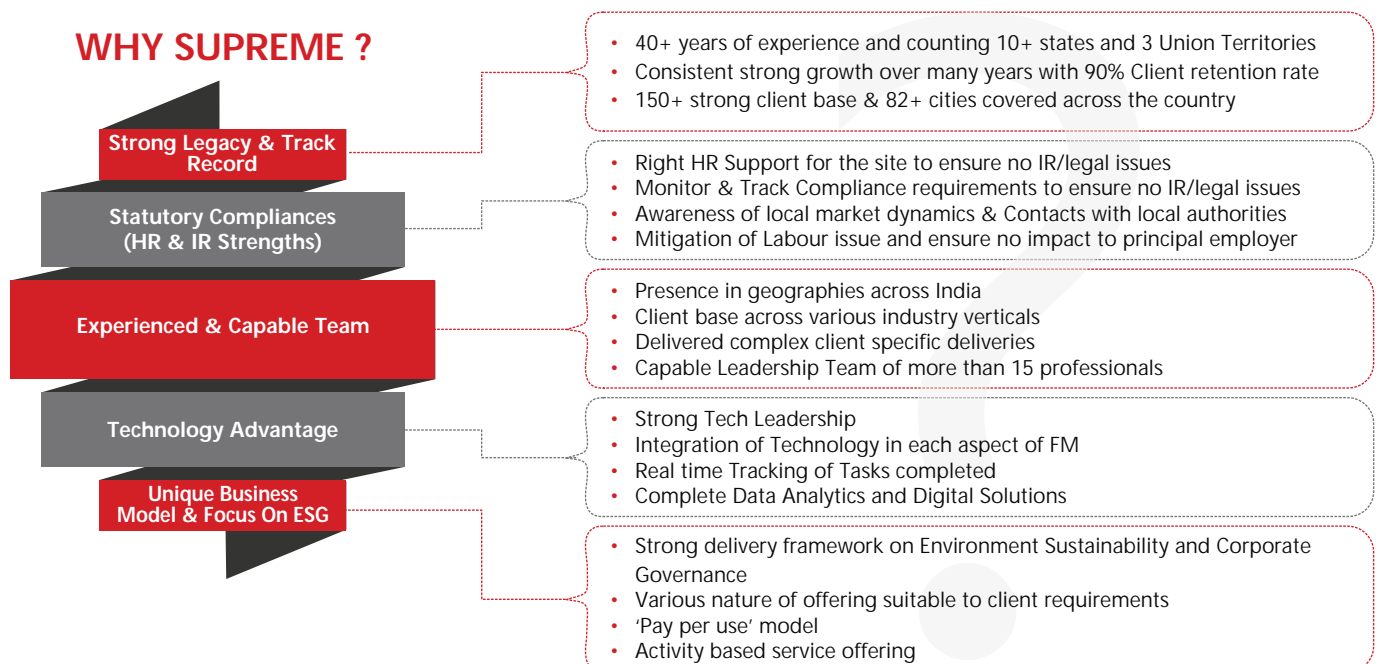
Supreme Facility Management Limited (The Company) is an integrated business services provider focused in offering Integrated Facility Management ("IFM") services and other Support Services ("Support Services") to industries across multiple sectors. IFM service portfolio broadly includes (i) soft services such as housekeeping and cleaning services, disinfecting and sanitizing services, pest control, horticulture, and facade cleaning; (ii) hard service such as maintenance, repair, overhaul and performance management of electrical, plumbing and maintenance services (iii) Staffing Service where we supply the workforce for various support service; Our Other Support Services portfolio broadly includes (i) Employee Transportation ("ET") services whereby we provide transportation services for the employees of our clients; (ii) Corporate Food Solution Services ("CFSS") whereby we offer catering services for employees of our corporate clients; (iii) Supply Chain Management Services ("SCM") whereby we provide Third-party logistics (3PL) service for our clients and (iv) Production Support Services ("PSS") whereby we supplying the workforce to the manufacturing companies for production, material handling, and maintenance. In catering our clients with our service portfolio, we are supported by our Subsidiaries and Associate. Supreme Facility delivers integrated solutions designed to streamline and optimize client operations across industries.

Founded with a vision to redefine the standards of facility management, Supreme Facility Management Limited has consistently delivered high-impact services through a combination of skilled workforce, advanced technology, and customer-centric processes. Our NSE SME Emerge listing reflects our commitment to transparency, governance, and long-term value creation for stakeholders.

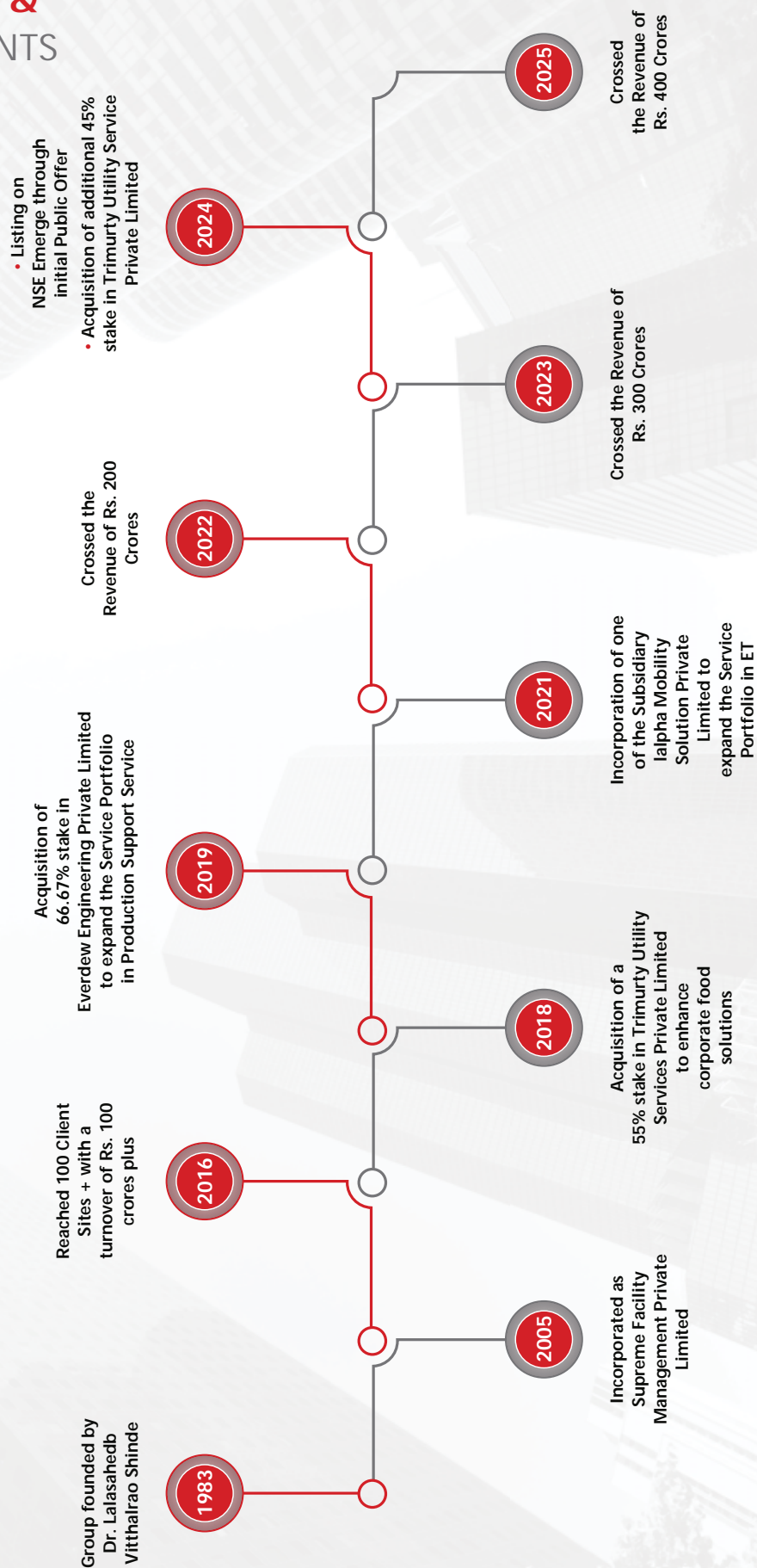
SFM PURPOSE, VISION, MISSION & VALUES



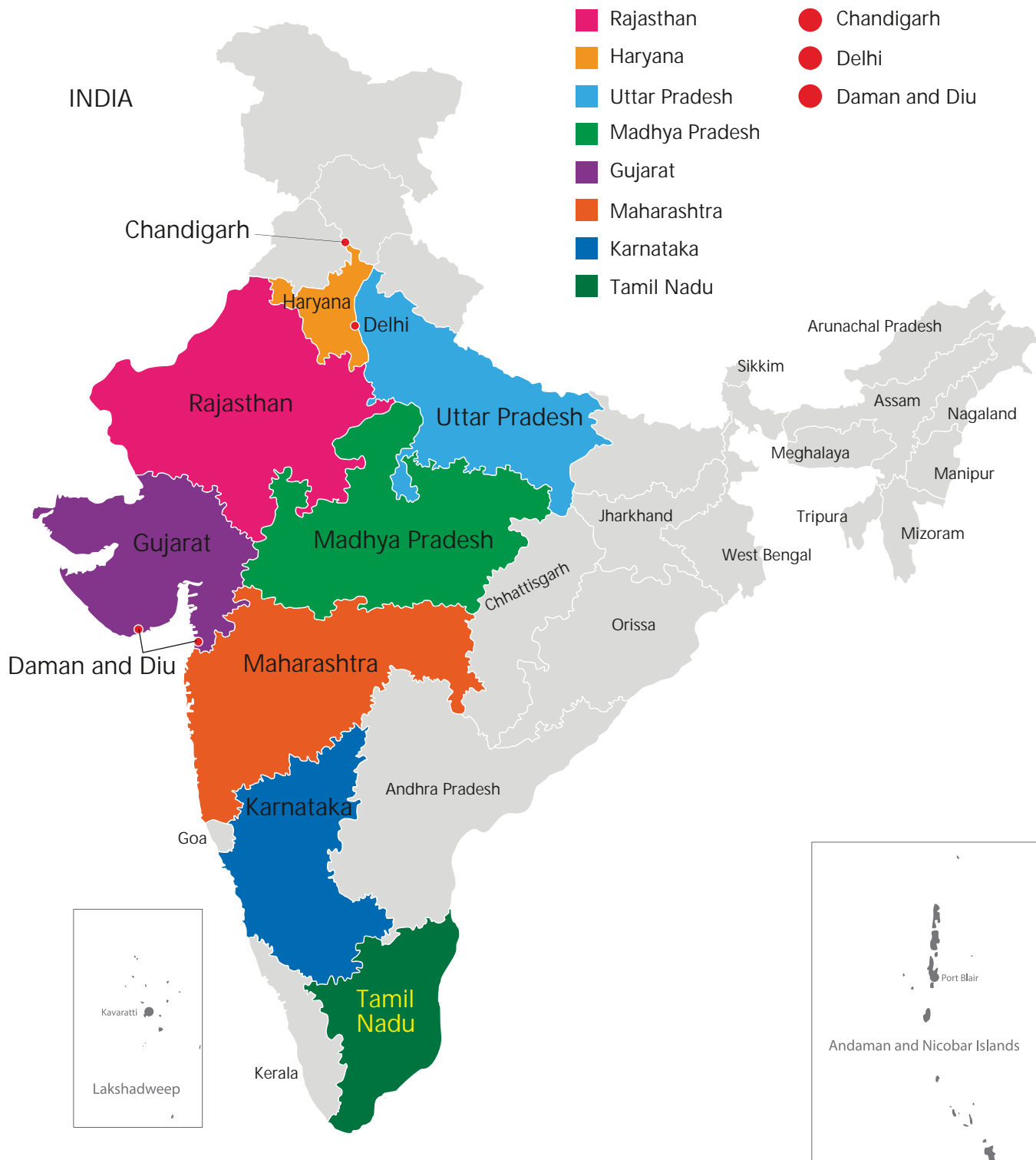
WHY SUPREME ?



PATH OF GROWTH & MAJOR ACHIEVEMENTS

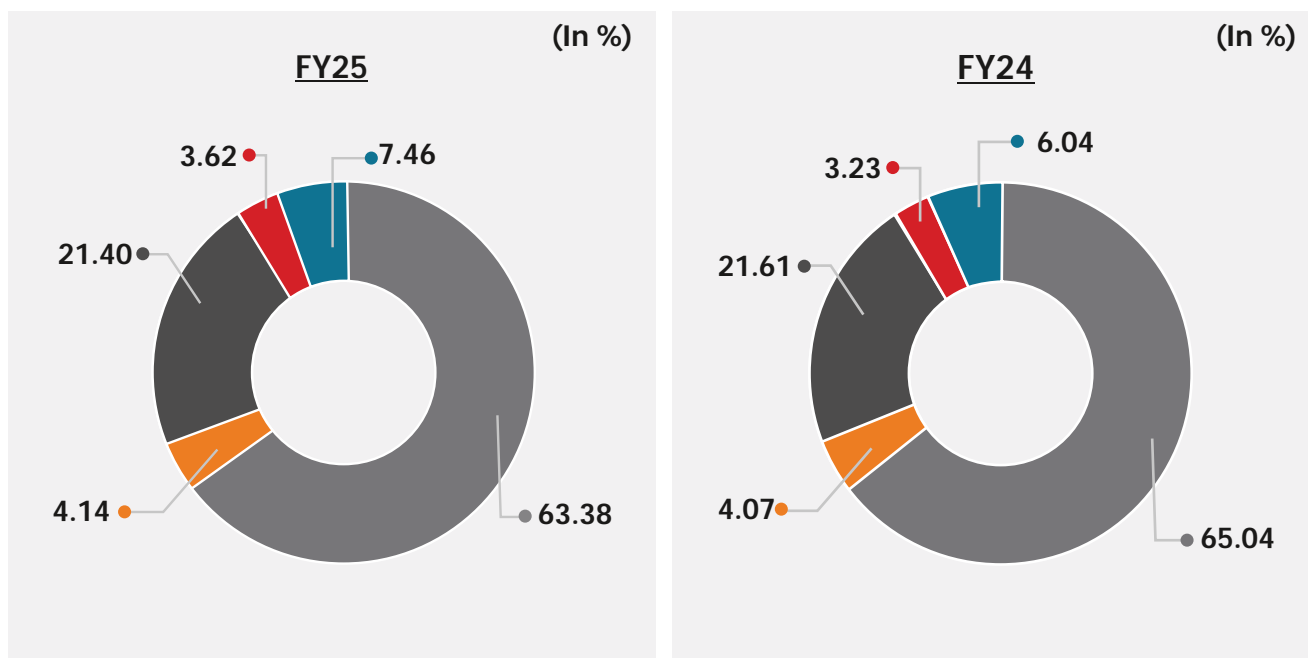


OUR PRESENCE IN INDIA



SUPREME WELL PLACED

WITH WIDE RANGE OF SERVICE OFFERING



All amount is in crores

Particulars	FY25		FY24
IFM Services	254.40		231.19
Production Support Services	16.63		14.47
Employee Transportation Services	85.89		76.78
Corporate Food Solution Services	14.53		11.47
Supply Chain Management Services	29.91		21.47
Revenue From Operation	401.36		355.39



SERVICE AT GLANCE DIVERSE SOLUTIONS

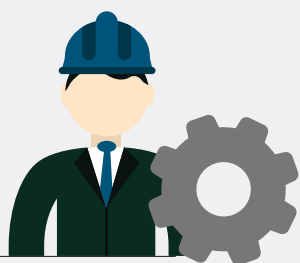
We, deliver a wide range of services, Divided in two broad segments as

- A. Integrated Facility Management and
 - B. Other support services include Employee Transportation, Corporate Food Solution, SCM and Production support service.
- We deliver these services to wide range of Industries, which reflects our commitment to excellence and innovation.



BUSINESS VERTICALS:

CATERING TO DIVERSE BUSINESS NEEDS



INTEGRATED FACILITIES MANAGEMENT

- Soft Services
- Hard Services
- Staffing Solutions

Revenue Contribution (In FY25)

Rs. 254.40 Crores



SUPPORT SERVICES

- Employee transportation Services Segment
- Production Support Service
- Corporate Food Service Segment
- Supply Chain Management Service Segment

Revenue Contribution (In FY25)

Rs.146.96 Crores

INTEGRATED FACILITIES MANAGEMENT SERVICES OVERVIEW

Integrated Facilities Management Services Segment Primarily Comprises of Soft Services, Hard Services & Staffing Services



SOFT SERVICES:

It encompass a variety of offerings, including housekeeping, cleaning & disinfecting, pest control, horticulture and facade cleaning, with a primary presence in West and Central India

- **Housekeeping & Cleaning:**
Provides Comprehensive industrial and commercial cleaning using eco-friendly materials
- **Disinfecting & Sanitizing:**
Zero bacteria, deep-cleaning solutions with WHO and ICMR approved disinfectants.
- **Horticulture:**
Gardening and landscaping to maintain lawns, gardens and green spaces.
- **Facade Cleaning:**
Exterior glass cleaning for building maintenance.
- **Staffing Services:**
It focus on supplying manpower tailored to clients' specific support service needs.

Hard Services:

It cover essential maintenance and technical services, including electrical, plumbing and specialized facility upkeep.

- **Heating, Ventilation & Air Conditioning Systems:**
Maintenance, repair and performances management of heating, ventilation and air conditioning systems.
- **Power Equipments:**
Servicing of generators, UPS systems and related power equipment.
- **Water & Waste Management:**
Maintenance of pumps, sewage treatment plants and waste management systems.
- **Fire Safety Systems:**
Installation and upkeep of fire prevention and safety equipment
- **Technical Cleaning:**
Specialized cleaning services for automotive paint shops.



COMPREHENSIVE SUPPORT SERVICES FOR EVERY BUSINESS NEED

Integrated Facilities Management Services Segment Primarily Comprises of Employee Transport Services & Production Support Services

Employee Transportation Services: Employee Transportation Services provides tailored employee transportation solutions for corporate clients, enhancing workforce mobility and convenience through a fleet of 446 owned buses (13-55 seats) and 98 additional leased vehicles for expanded capacity and flexibility.

- **Shuttle Services:**
Scheduled shuttles between key pick-up and drop-off points like offices and transit hubs.
- **Private Car Services:**
On-demand or scheduled rides with options for executive and luxury vehicles.
- **Bus Services:**
Large-scale commuting solutions using charter or contracted buses for high-capacity needs.

Production Support Services: Production Support Services offers outsourced production for specific tasks, ensuring high productivity and product quality while clients retain control.

- **Outsourced Task Execution:** Handles designated production tasks based on client specifications and drawings.
- **Quality Assurance:** Utilizes client-provided materials, consumables and utilities to produce quality products efficiently.
- **Manufacturing Support Services**



COMPREHENSIVE SUPPORT SERVICES FOR EVERY BUSINESS NEED

Integrated Facilities Management Services
Segment Primarily Comprises of Corporate
Food Services & Supply Chain Management
Service

CORPORATE FOOD SERVICES:

It provide tailored dining solutions to meet the needs of employees, clients and guests within corporate environments.

- **Cafeterias & Dinning Facilities:**
Diverse in-house meal and snack options, including healthy and grab and go choices.
- **On-Site/Off-Site Catering:**
Catering for events and meetings, from coffee service to full-course meals.

SUPPLY CHAIN MANAGEMENT SERVICE:

The company provides third party warehousing, inplant logistics and value added services to industries and e-commerce clients.

- **Third Party Warehousing Management:**
Key components includes:- Inventory management, Order fulfilment, Layout optimization, Technology integration, Labor management, Transportation coordination, Quality control
- **Inplant Logistics:**
Key aspects include:- Material flow management, Inventory management, Warehouse operations, Production support, Equipment and resource utilization
- **Value Added Services:**
Packaging, Labeling, Kitting, Assembly, Quality inspection and Product customization



KEY GROWTH STRATEGIES



To secure enduring growth with added value, we've crafted our business strategies into two distinct categories:

Organic and **Inorganic**.

ORGANIC GROWTH STRATEGIES

A. Retain, strengthen and grow the customer base

- Focus on deepening relationships with existing customers
- Increase wallet sharing through cross-selling
- Leveraging technology to improve service delivery

B. Grow market share in key segments

- Existing customer mining
- Business development using strong sales and marketing team

C. Introducing new products and services

- Catering to existing and new customer segments
- Entering segments that are large and margin accretive

D. Continue to improve operating margins

- Changing business mix
- Improving operating leverage
- Optimize Cost

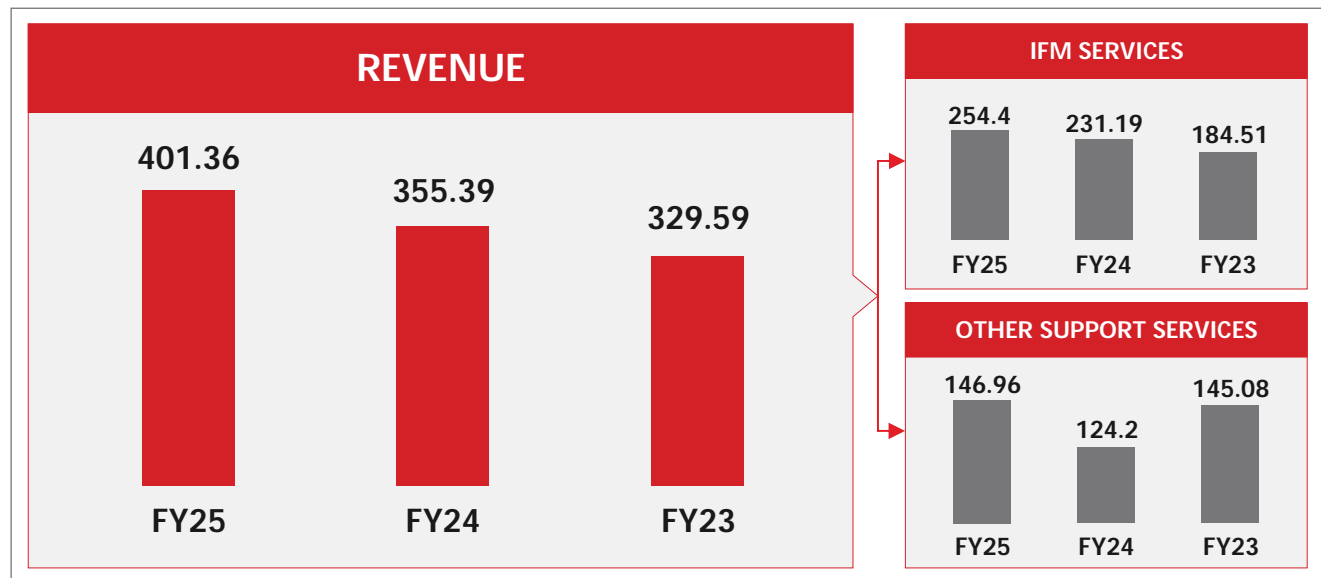
Pursuing inorganic growth

We intend to pursue inorganic growth opportunities that will allow us to:

- Enhance scale and market position
- Provide platform to extend reach to new geographies within India
- Add new services that are:
 - ◆ Complimentary to existing services
 - ◆ Strategic business to capture revenue opportunities

FY 25 FINANCIAL HIGHLIGHTS

Amounts in Crores otherwise stated



Amounts in Crores otherwise stated



EXPERIENCED & VISIONARY

BOARDS OF DIRECTORS & KMP



Dr. Lalasaheb Vitthalrao Shinde
Promoter and Whole-time Director
40+ years of experience



Rajendra Lalasaheb Shinde
Promoter and Managing Director
20+ years of experience



Amol Sharad Shingate
Executive Director and CEO
18+ years of experience



Manisha Rajendra Shinde
Promoter & Non-Executive Director
6+ years of experience



Asha Kaul
Independent Director
19 years of experience



Sagar Shrirang Jadhav
Independent Director
10 years of experience



Gautam Deendayal Sharma
Independent Director
7 years of experience



Nikhilesh Loya
(CFO)
14+ years of experience

MANAGING DIRECTOR'S MESSAGE

As the Managing Director of the company, Mr. Rajendra Shinde's journey at LVS Group has been remarkable, filled with achievements, growth, and a relentless pursuit of excellence.



Dear Stakeholders,

I am pleased to present yet another Annual Report, marking a year of meaningful progress for your Company.

FY 2025 has been landmark year for the company, marked by consistent financial performance and strategic growth initiatives. Every day, we strive to go beyond mere maintenance - our goal is to create environments that are not only functional but also enhance the overall experience for those who interact with them.

As the Managing Director of this incredible company, I have had the privilege of witnessing first-hand the passion, dedication, and expertise that each member of our team brings to the table. From our frontline staff to our support teams, we are united by one common goal: to ensure that every facility we manage operates at peak performance, safety, and comfort.

Why We Do What We Do

At the core of our services is a simple principle: we manage your space so you can focus on what matters most. Our expertise spans Integrated Facility Management, Employee Transportation, Corporate Food Solutions, and Supply Chain Management with dedicated manpower support. We understand the impact of a well-maintained environment on productivity, safety, and morale, which is why we deliver meticulous attention to every detail.

But it's more than just service delivery-it's about fostering strong, lasting partnerships. We listen, engage, and adapt to your needs because we know the key to success is collaboration and trust.

What Sets Us Apart?

Our approach to Facility Management is personalized, innovative, and proactive. We don't just wait for issues to arise - we anticipate them, preventing disruptions before they happen. We embrace technology to improve efficiency and transparency, and we are always looking for ways to enhance the sustainability and energy efficiency of the spaces we manage.

Robust Performance

“ In FY 2024-25, our total income grow by 13.04% to Rs. 403.49 Crores. The Other support services segment shown a strong growth of 18.32% lead to income of Rs. 146.96 Crores and IFM Segment shown a Growth of 10.03% lead to revenue of Rs. 254.40 Crores, led by exceptional performance of our team. The PAT is grown by 59.19% to Rs. 7.95 Crores. ”

Looking Ahead

As we move to FY 2026, We reflect on the positive developments that have set a promising trajectory for our Company. These early successes suggest significant potential for future growth. While we recognize the challenges ahead, we remain confident in our ability to achieve our objectives and continue our journey towards substantial growth.

To conclude, I extend my gratitude to our stakeholders - your trust, collaboration, and commitment have been the strength of our Company. Moving forward, let us work together, embrace the opportunities and challenges, and shape a prosperous future. Thank you for your continued belief and support in our shared vision.

Rajendra Lalasaheb Shinde

RECENT MILESTONE:

IPO

Story of the Year: IPO - Supreme Facility Management Limited

The financial year 2024-25 has been a transformational chapter in the history of Supreme Facility Management Limited. This year, we successfully completed our maiden SME Initial Public Offering (IPO), marking a major milestone in our growth journey and underscoring the unwavering trust investors place in our business model and strategic vision. IPO Structure and Objectives

In December 2024, our Company launched a Public Issue of 65,79,200 equity shares of face value Rs. 10 each at a price of Rs. 76 per share (including a premium of Rs. 66), raising Rs. 5,000.19 lakhs. The breakdown of the issue was as follows:

Component	No. of Shares	Value (In Lakhs)
Market Maker Reservation	3,29,600	250.50
Net Issue to Public	62,49,600	4,749.70
Total Issue Size	65,79,200	5,000.19

Use of Proceeds:

- Working Capital
- Inorganic Growth
- General Corporate Purposes

Investor Confidence Reflected in Over subscription

The resounding response to our IPO is a clear testament to the market's confidence in our operational strength and growth potential.

Subscription Highlights:

Investor Category	Subscription Times
Retail Individual Investors (RII)	42.5×
Non-Institutional Investors (NII)	15.7×
Qualified Institutional Buyers (QIB)	8.2×
Overall Subscription	~27×

This exceptional subscription across all investor categories demonstrates the deep trust and robust

demand for Supreme Facility Management shares. The overwhelming participation-especially from retail and institutional investors-is an endorsement of our business fundamentals, ethical governance, and sectoral leadership.

Listing on NSE Emerge

On December 18, 2024, our equity shares were listed on the NSE Emerge platform. This listing has significantly strengthened our corporate visibility, enhanced liquidity for shareholders, and introduced higher governance standards as part of a regulated and transparent environment.

What This Means for Our Future

Becoming a publicly listed company sets the foundation for:

- Accelerated National Expansion
- Enhanced Service Portfolio Development
- Increased Operational Agility and Digitization
- Attracting Top Talent and Strategic Partners

With over **10,800 professionals** serving a wide range of sectors-including manufacturing, commercial real estate, education, and healthcare-we are now better positioned to seize emerging opportunities and scale responsibly.

Our Commitment

As we enter a new phase of growth, our commitment remains firm: to deliver value to stakeholders, drive innovation, and maintain service excellence. The trust placed in us by investors, clients, employees, and partners reinforces our responsibility to lead with integrity and purpose.

Conclusion

The success of our IPO stands not only as a financial achievement but as a defining moment in our evolution as an organization. We are proud to have earned the confidence of thousands of investors and look forward to building on this momentum with disciplined execution and a long-term strategic outlook.

Together, we are building something truly Supreme.

CORPORATE SOCIAL RESPONSIBILITY

In accordance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company continues to uphold its commitment to responsible corporate citizenship by undertaking initiatives aimed at promoting sustainable and inclusive growth.

For the financial year under review, the Company has undertaken CSR activities in alignment with Schedule VII of the Companies Act, 2013. The Board has actively progressed towards implementing structured CSR initiatives, reinforcing the Company's ethos of contributing positively to society beyond statutory obligations.

Details of CSR Activity for FY [2024-25]

- **Project Undertaken:** Medical and Healthcare Support
- **Implementing Agency:** Raginiben Bipinchandra Sevakarya Trust, Ahmedabad
- **Mode of Implementation:** Through registered trust (Implementing Partner)
- **CSR Registration Number of Implementing Agency:** CSR00012645.
- **Amount Spent:** Rs. 9,00,000/-
- **Nature of Activity:** Donation towards CSR Medical and Healthcare Support Project
- **Location:** Ahmedabad, Gujarat
- **Alignment with Schedule VII:** Promoting health care including preventive health care

The CSR activities undertaken during the year underscore the Company's strategic focus on enhancing healthcare access and well-being, particularly for underserved communities. By partnering with a registered and experienced trust, the Company ensures responsible execution and impact-oriented outcomes.



CSR remains a fundamental pillar of our corporate philosophy. Our future initiatives will be strategically aligned with national priorities and Sustainable Development Goals (SDGs), aiming to address critical social challenges with measurable and lasting impact.

The Company is committed to transparent and accountable reporting of its CSR contributions. Accordingly, comprehensive disclosures on CSR expenditure, projects, implementing partners, and outcomes are made available through this Annual Report and other statutory filings.

As we move forward, we aim to foster long-term partnerships and collaborations that support community development, health, education, and environmental sustainability, thereby creating shared value for all stakeholders.



CELEBRATING EXCELLENCE: AWARDS & RECOGNITION



SUPREME FACILITY MARKS ITS MARKET DEBUT ON NSE EMERGE



HUMAN RESOURCES

TALENT RETENTION AND WORKFORCE DEVELOPMENT



At the core of our organization's continued success is our commitment to nurturing a skilled, engaged, and future-ready workforce. In the past year, our Human Resources team has taken deliberate steps to both retain top talent and invest in the continuous development of our people. These efforts are rooted in our belief that our employees are our greatest asset and key to driving innovation and growth.

Talent Retention

Retention remained a strategic focus, with initiatives aimed at strengthening employee engagement, enhancing job satisfaction, and fostering a positive work environment. Key actions included:

- **Employee Engagement Programs:**
Regular engagement surveys and feedback mechanisms enabled us to listen actively to employee needs and respond with tailored actions that reinforce trust and belonging.
- **Career Pathing and Internal Mobility:**
We introduced structured career development plans, supported by internal mobility programs, to provide employees with clear growth trajectories within the organization.
- **Recognition and Rewards:**
Our revamped recognition platform ensures timely and meaningful acknowledgment of individual and team achievements, contributing to a culture of appreciation.

As a result of these efforts, we maintained a strong employee retention rate and saw notable improvements in employee satisfaction metrics.

Learning and Development

To remain competitive and innovative, we recognize the need for continuous learning across all levels of the organization. Over the past year, we made significant investments in training and development through:

- **Upskilling and Reskilling Programs:**
Employees across departments participated in technical and soft skills training, preparing them to meet evolving business demands and technological advancements.
- **Leadership Development:**
A new leadership framework was introduced to guide our current and emerging leaders in building resilient, high-performing teams.
- **Digital Learning Platforms:**
Expanded access to online learning resources enabled employees to pursue self-directed learning anytime, anywhere.
- **Compliance and Core Skills Training:**
Mandatory programs ensured adherence to regulatory requirements while also strengthening foundational competencies across the workforce.

These initiatives have not only enhanced individual capabilities but have also reinforced a culture of continuous improvement and excellence.

Management Discussion & Analysis Report

Facility Management Services Market

Overview of the Global Facility Management Services Market

During the year the global economy showed mixed performance, marked by uneven momentum across regions. The **global Facility Management Services (FMS)** market is witnessing significant growth, driven by increasing demand for efficient management, technological advancements, and the need for cost-effective solutions in building and infrastructure management. This expansion is fuelled by the increasing focus on operational efficiency, sustainability, and the growing trend of outsourcing non-core activities to specialized service providers.

The year 2024-25 was shaped by a mix of economic and geopolitical developments that impacted global stability. While the U.S. economy remained resilient, several advanced and emerging economies faced headwinds from weak industrial activity, sluggish consumption, and political uncertainty. Trade tensions escalated, with new tariffs and shifting alliances fueling market volatility. Inflation began to moderate globally, though services inflation and supply-side disruptions kept pressures alive in some regions. At the same time, global productivity growth remained tepid, with structural bottlenecks, underinvestment in key sectors, and ongoing adjustments from the pandemic era continuing to weigh on output efficiency, especially in manufacturing-heavy economies.

Outlook

Looking ahead, the global economy is expected to maintain a modest growth pace of 3.3% in both 2025 and 2026, remaining below its pre-pandemic average. While the U.S. is projected to continue showing robust demand and investment momentum, growth in other advanced and emerging economies remains uneven, with Europe facing manufacturing slowdowns and China grappling with weak consumer confidence and a sluggish property market. Inflation is gradually retreating, aided by cooling labor markets and easing energy prices, though core services inflation remains high in some regions.

Monetary policies are diverging, with some central banks cautious about easing too quickly. Trade policy uncertainty and geopolitical risks - especially in the Middle East and Europe - add to the fragile outlook, while risks of renewed inflation or financial instability remain elevated. Medium-term growth prospects remain dim, and the IMF emphasizes

the need for structural reforms and multilateral cooperation to strengthen resilience and lift potential output.

Sources: IMF

The Indian Economy

During the Year the Indian economy maintained its position as the fastest-growing major economy, with real GDP expanding by 6.4% despite a slowdown from the previous three years of over 7% growth. The moderation was mainly driven by weaker investment momentum, particularly in gross fixed capital formation, which decelerated due to reduced capital expenditure by both Union and State governments. While private sector investment remained tepid, high-frequency indicators showed signs of a rebound in the second half of the year. Consumer demand was mixed - urban consumption gained traction, buoyed by e-commerce and a modest pickup in demand for household staples, while rural demand improved following a strong kharif harvest and higher rabi sowing. Headline inflation eased towards the end of the year, helped by seasonal declines in fruit and vegetable prices, yet food inflation remained persistently high, with some essential items witnessing double-digit price increases. This, combined with rising rural wages and corporate salary revisions, raised concerns about potential second-order inflation effects. Despite global headwinds and geopolitical tensions, India's services sector remained robust, green energy investments surged and the economy continued to show underlying resilience through the year.

Outlook on the Indian Economy

Looking ahead, the Union budget's strategic tax stimulus to boost economic activity. The tax exemptions announced in the budget will increase consumer spending and may boost GDP by 0.6% to 0.7%. Evolving global trade relations are expected to influence India's economic trajectory: India's strong trade relations with the United States, which is also the nation's largest trading partner, will likely impact the nation's trade balance and economic growth significantly due to the shifting global trade landscape. Q4 25 growth and the high-frequency indicators such as e-way bills, toll collections, and petroleum consumption point toward a broad-based pickup in activity. Corporate earnings, particularly in the banking, finance, and insurance sectors, are anticipated to improve, with unlisted firms also expected to post robust revenue growth. The rural economy is

benefiting from a strong agricultural output, while urban consumption is being boosted by rising disposable incomes and growing demand in housing and e-commerce. Inflation is likely to remain within the RBI's comfort zone, though food prices will require close monitoring due to their volatility. On the investment front, the government's push for infrastructure and renewable energy is set to continue, with the green energy sector expected to achieve significant milestones in solar, wind, and nuclear capacity.

RBI Bulletin/Published reports

Segment Wise Performance

Supreme Facility operation can be broadly classified under the following categories :

A. Integrated Facilities Management (IFM) 63.38% of Revenue in FY 2024-25

Outsourcing of facilities management services is increasing across the industry as a strategic approach to enhance their competitive edge and achieve goals related to market retention and leadership. Our relationship with customers and presence across the various industries has provide us with deep market insights, which we believe have been key contributors to the growth of our operations and profitability. In the Integrated Facilities Management (IFM) and Other Services segment, our Company operates across a diverse range of service lines. These includes (i) soft services such as housekeeping and cleaning services, disinfecting and sanitizing services, pest control, horticulture, and facade cleaning; (ii) hard service such as maintenance, repair, overhaul and performance management of electrical, plumbing and maintenance services (iii) Staffing Service where we supply the workforce for various support service. As of FY 2024-25, we are serving a wide spectrum of industries such as manufacturing, automotive, IT/ITeS, healthcare, engineering, consumer products, FMCG, and retail. The performance of the Integrated Facilities Management (IFM) segment for the financial year 2024-25 is summarized below:

B. Other Support Services 36.62% of Revenue in FY 2024-25

Other Support Services Includes (i) Employee Transportation ("ET") services whereby we provide transportation services for the employees of our clients; (ii) Corporate Food Solution Services ("CFSS") whereby we offer catering services for employees of our corporate clients; (iii) Supply Chain Management Services ("SCM") whereby we provide Third-party

logistics (3PL) service for our clients and (iv) Production Support Services ("PSS") whereby we supplying the workforce to the manufacturing companies for production, material handling, and maintenance. Considering our client penetration and industries we serve, the cross-selling of other support services leads to further growth in revenue. The performance of the Other Support Service segment for the financial year 2024-25 is summarized below:

In catering our clients with our service portfolio, we are supported by our Subsidiaries and Associate. We deliver integrated solutions designed to streamline and optimize client operations across industries.

Key **drivers** of growth include:

- **Increased Focus on Core Business Functions:** Organizations across sectors are increasingly outsourcing non-core operations such as facility management, housekeeping, security, and support services to specialized vendors. This allows them to allocate internal resources more efficiently and concentrate on strategic priorities like innovation, customer experience, and growth. IFM providers are stepping in as trusted partners, delivering reliable, end-to-end service solutions that reduce management complexity for businesses.
- **Technological Integration:** The rise of IoT, AI, and smart facilities has revolutionized the way buildings are managed, leading to enhanced energy efficiency, reduced operational costs, and improved asset lifecycle management.
- **Sustainability:** Businesses are increasingly adopting green building technologies and energy-saving solutions, with an emphasis on reducing carbon footprints, waste management, and water conservation.
- **Cost Optimization and Flexible Workforce Solutions:** In uncertain or cost-sensitive economic environments, businesses look for ways to reduce fixed costs. Outsourced IFM and business services provide a variable cost model, reducing the burden of in-house hiring, training, and supervision. Service providers also offer flexibility in workforce deployment, allowing clients to scale up or down based on demand fluctuations
- **Regulatory and Labor Law Formalization:** Increasing enforcement of labour laws, occupational safety norms, and statutory compliance (such as PF, ESI, minimum wages, and contract labour regulations) is making it difficult

for unorganized or informal players to operate. Organized IFM and business service providers, with systems in place to ensure compliance and transparency, are gaining credibility and market share.

- **Shift in Global Manufacturing to India:** Amid rising trade tensions, higher tariffs and a global push to diversify supply chains, many multinational companies are reducing their reliance on China and turning to India as a key manufacturing destination. The Indian government's push through initiatives like 'Make in India' and production-linked incentives (PLIs) is further accelerating this shift. As a result, several new industrial and manufacturing facilities are being established across the country. These large-scale operations require professional management of infrastructure, utilities, safety and workforce amenities—creating a significant growth opportunity for Integrated Facilities Management (IFM) and business services providers
- **Global Expansion:** Rapid urbanization, expansion of corporate offices, industrial parks, and retail spaces worldwide have increased the demand for comprehensive facility management services.

SWOT Analysis

Strength

- **Broad, unified service delivery** – Supreme Facility offers a comprehensive range of services like housekeeping, pest control, mechanical, electrical, plumbing, and other support service i.e. Employee transportation, Production support service, Supply chain and Corporate food solution, catering to major industries.
- **Established market position-** With vast experience, Supreme has evolved into a prominent player in the Integrated Facilities Management (IFM) and other Support Services (OSS) sectors.
- **Client Retention** – With quality of service 90% of clients is retained for over 5 years which helps sustainable growth.

Weakness

- **Cost Pressures & Competition:** Intense competition leading to pressure on pricing and margins from unorganized sector and competition
- **High Employee Attrition:** High attrition among staff could lead to increased hiring costs and affects service consistency.

- **Inflexible Service Contracts:** Rigid contract terms may make it difficult to adapt to changing client needs or offer flexible solutions, limiting the ability to upsell or cross-sell services.

Opportunities:

- **Increase in Demand for Integrated Solutions:** Industries are increasingly seeking for comprehensive, integrated solutions for facility management, cleaning and other business support services under one roof, which are creating opportunities for service provider who are providing a bundle of end-to-end services.
- **Increased Demand for Specialized IFM Service offerings:** Across the industries there is increase in demand for specialized services, it can tap into the growing demand for specialized IFM services, offering tailored solutions for sectors like healthcare, FMCG, Retail and manufacturing and engineering, ensuring industry-specific needs being met and operational efficiency.
- **Growth of Real Estate, IT Parks, GCC's, E-commerce and Warehousing:** The boom in segment has create opportunities for not just IFM, other Support services business aiming provide specialized services for this segment.

Threats:

- **Economic Downturns:** Economic recessions can lead to reduced spending by corporates on services.
- **Further Industry Fragmentation:** Increased Industry Fragmentation would lead to margins to further fall due to increased pricing pressure and unviable contracts.
- **Risk of Changes in Labor Laws:** Frequent changes in labor laws and regulations pose a risk to Supreme facility, as non-compliance or delayed adaptation to new labour requirements can lead to legal issues, increased costs, and potential disruptions in service delivery.

Significant Factors influencing Results of Operations and Financial Condition

We believes that the following factors have significantly affected our results of operations and financial condition during the periods under review and may continue to affect our results of operations and financial condition in the future:

Improvement in Margin: We have seen improvements in our EBITDA margins driven by increased on the revenue

and our focus on the improvement of margin from existing business and acquisitions of new profitable contracts. This margin expansion has been further supported by our continued investment process automation, which have enhanced operational efficiency, reduced manual dependencies, and streamlined service delivery. These initiatives have collectively contributed to a consistent upward trend in profitability. Going forward we continue to maintain the current margins and grow.

Presence in Industrial IFM : Industrial FM, which includes managing customer manufacturing plants, and other industrial-related facilities, continues to be a significant revenue driver for us. The IFM segment as a whole is highly diversified across various customer sectors, which reduces concentration risk. This strong focus on Industrial FM sets us apart from other players in the market, acting as a key differentiator. We expect this contribution to remain robust and continue to be a competitive advantage in the years ahead.

Diversified Service portfolio – We offer entire gamut of services starting from housekeeping and facility management, production support, warehousing, Employee transportation, Corporate food solution etc., are all provided under one umbrella of Supreme facility which provides customers ease of doing business.

Our Strategy Going Forward:

- **Retain, strengthen and grow the customer base:** We emphasis deepening relationships with customers through long-term, renewable contracts, creating a stable revenue model. Our strong brand and quality service enables customer retention and cross-selling.
- **Grow market share in key segments:** We aim to expand in key segments like Retail and industrial facilities through customer-focused mining and business development. Our 7+ member sales and marketing team drives new customer acquisitions and strengthens existing relationships.

- **Geographical expansion** – To expand the market presence we are expanding the business in North and South through acquisition of the client and Inorganic growth
- **Introduce new products and services:** To expand our market share, we will introduce new products and services targeting lucrative segments, leveraging India's economic growth and initiatives like Make in India. We plan to achieve this through organic development, partnerships, and acquisitions, broadening our offerings in integrated facilities management and other support services.

Internal Control Systems and their Adequacy

- Our company maintains all its records and routes all approvals using an ERP system.
- Our company has laid down adequate systems and well-drawn procedures for ensuring internal financial controls. Internal auditors are present at the audit committee meetings where internal audit reports get discussed alongside management comments and the final observation of the internal auditor
- The Board of directors have adopted various policies put in place controls and monitoring measures for ensuring the orderly and efficient conduct of the business of the company, the safeguarding of the assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.
- The statutory auditors have also expressed satisfaction with their audit report to the shareholders.
- The audit trail feature, as mandated by the Companies (Accounts) Rules 2014 (as amended) with effect from 1 April 2023, has been enabled in the accounting software used by the Company. Our Company also has set up practices for daily backup of the entire database and applications.

Discussion on Standalone Financial Performance with Respect to Operational Performance

Particulars	Standalone (In Lacs)	
	March 31, 2025	March 31, 2024
Revenues from Operations	32,990.90	29,431.38
Other Income	166.20	132.30
Total Income	33,157.10	29,63.68
Profit Before Tax, Finance Charges/Income, depreciation, and Exceptional Items	3,294.64	2,593.70
Finance Charges	1,111.23	869.41
Provision for Depreciation	1,299.43	956.54
Exceptional / Prior Period Items	0	295.53
Profit Before Tax	883.98	472.22

Material Developments in Human Resources/ Industrial Relations Front, including Number of People Employed

The relationship between the management and employees remained constructive throughout the year under review. As of the reporting date, the Company employs a total of 8,540 (Standalone) individuals across various levels and functions.

Financial Ratios

The details of significant changes (ie., change of 25% or more as compared to the immediate previous financial year) in key financial ratios, along with detailed explanations, therefore:

Ratio	Formula	As on March 31, 2025	As On March 31, 2024	% of Variance	Reason for Variance
Current Ratio (Times)	Current assets/Current liabilities	1.89	1.33	42%	The increase in Current Ratio is due to proceeds from IPO which is invested in short term Deposit
Net Profit Ratio (%)	NPAT/Total revenue	2.05%	1.18%	74%	Due to Prior Period expenses provision of the Employee Gratuity
Debt Equity Ratio (Times)	Total debt/Shareholder's equity	1.34	2.63	49%	Due to IPO Proceeds
Return On Equity	Net Income/Shareholders' Equity	8%	20%	-60%	Due to IPO Proceeds
Inventory Turnover	COGS/Average Inventory	28.12	46.02	-39%	It has changed due to change in the Business Mix
Trade Payable Turnover	Total Purchases/ Average Trade Payable	8.55	5.63	52%	It has changed due to change in the Business Mix
Net Capital Turnover	Total Sales/ Shareholders' Equity	3.91	9.18	-57%	Due to IPO proceeds
Return on Capital Employed	EBIT Total assets - total current liabilities	12.92%	20.57%	-37%	Due to IPO proceeds

Notice

Notice is hereby given that the 20th Annual General Meeting (AGM) of the Company will be held on Friday, September 26, 2025, at 11.00 A.M. through Video Conferencing (VC) / Other Audio Visual means, to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and, adopt if thought fit, to pass the following resolution as an Ordinary Resolution:

a) the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025, together with the Report of the Board of Directors and the Auditors thereon;

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the quarter and financial year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon, be and is hereby adopted."

b) the Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2025, together with the Report of the Auditors thereon.

"RESOLVED THAT the Audited Consolidated Financial Statements of the Company for the quarter and financial year ended March 31, 2025 and the Report of the Auditors thereon, be and is hereby adopted."

2. Re-appointment of Mr. Lalasaheb Vitthal Rao Shinde (DIN: 02053259), Whole Time Director of the Company, liable to retire by rotation.

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Lalasaheb Vitthal Rao Shinde (DIN : 02053259), Whole Time Director, who retires by rotation and being eligible for re-appointment at this meeting be and is hereby re- appointed as a Whole Time Director."

SPECIAL BUSINESS

3. To appoint M/s. Jaiswal A & Company (FIRM CODE: S2016WB399700), Practising Company Secretaries, as the Secretarial Auditors of the Company to hold office for a period of 5 (Five) consecutive financial

years, commencing from April 01, 2025, until March 31, 2030.

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provision of Section 204 of the Companies Act, 2013 & Rule 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014 (including any statutory modification(s), enactment(s) or re-enactment(s) thereof, for the time being in force) and other applicable provisions, if any of the Companies Act, 2013, and as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, based on the recommendation of Audit Committee and the Board, the Members of the Company be and is hereby accorded to approve the appointment of M/s. Jaiswal A & Associates, Practising Company Secretaries (Firm Code: S2016WB399700), Calcutta as the Secretarial Auditors of the Company for a period of 5 years commencing from April 01, 2025, until March 31, 2030, for an annual remuneration plus applicable taxes and out-of-pocket expenses payable to them during their tenure as the Secretarial Auditors of the Company as determined by the Board."

"RESOLVED FURTHER THAT any one of the Directors or the Company Secretary of the Company be and is hereby authorised to file necessary forms with Registrar of Companies, disclose the information to Stock Exchanges and to do all such acts, deeds and things as may be necessary to give effect to the above said resolution."

NOTES:

1. AGM through Video Conference (VC)

The Ministry of Corporate Affairs vide its Circular No. 09/2024 dated September 19, 2024 read with Circular No. 09/2023 dated September 25, 2023 read with Circular No. 10/2022 dated December 28, 2022 read with Circular No. 02/2022 dated May 05, 2022 read with Circular No. 21/2021 dated December 14, 2021 read with Circular No. 02/2021 dated January 13, 2021 read with Circular No. 20/2020 dated May 05, 2020, Circular No. 14/2020 dated April 8, 2020 read with Circular No. 17/2020 dated April 13, 2020 Circulars") respectively and Securities and Exchange Board of India Circular

Nos. SEBI/HO/CFD/CMD1/ CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and SEBI/HO/CFD/CFDPoD 2/P/ CIR/2024/133 dated October 03, 2024 (hereinafter collectively referred to as "the Circulars"), which allows the Companies to hold AGM through Video Conferencing (VC)/ Other Audio Visual Means (OAVM), without the physical presence of members at a common venue. The deemed venue forth AGM shall be the Registered Office of the Company. The detailed procedure for participating in the meeting through VC/ OAVM is appended herewith and available at the Company's website www.supremefacility.com.

2. Attendance & Proxy

Since the AGM is being held in accordance with the MCA Circulars through VC, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of Proxies by the Members will not be available for the AGM, hence, the Proxy Form and Attendance Slip are not annexed to this Notice. However, Body Corporate(s) members, are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-Voting, provided certified copy of the Board Resolution / Power of Attorney authorising their representative to attend and vote in the AGM, pursuant to Section 113 of the Act, is sent to the Company through e-mail at compliance@supremefacility.in or by post to the Registered Office of the Company at KWT, Tower-3 floor no. 10, Office no. 1002 to 1005, Old Pune Mumbai Highway, Chinchwad East, Pune, Maharashtra – 411 019.

3. Quorum

The attendance of the Members attending the AGM through VC / OAVM will be reckoned for the purpose of quorum, under Section 103 of the Companies Act, 2013 ("the Act").

4. Register of Directors

The Register of Directors and Key Managerial Personnel and their shareholding, as maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the Directors are interested, as maintained under Section 189 of the Companies Act, 2013, and all other documents referred to in this Notice and Statement will be available electronically for inspection by the Members during the AGM without payment of any fee by the Members from the date of circulation of this Notice up to the

date of AGM, i.e. Friday, September 26, 2025. The said documents will also be available for inspection by Members at the Registered Office of the Company between 10:00 hrs (IST) and 17:00 hrs (IST) on all working days except Saturdays and Sundays and government holidays up to the date of the AGM of the Company. Members, seeking to inspect such documents, can send their request through an e-mail to compliance@supremefacility.com.

5. Particulars of Directors

Particulars of Director seeking re-appointment, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 (SS-2), are given in Appendix-A.

6. In compliance with the MCA and SEBI Circulars, Notice of the AGM along with the Annual Report for the financial year 2024-25 is sent only through electronic mode, to those Members whose e-mail addresses are registered with their Depository Participants or with the RTA. Members may note that the Notice and Annual Report for the financial year 2024-25 will also be available on the Company's website <https://www.supremefacility.com>, websites of the Stock Exchanges viz., National Stock Exchange of India Limited (www.nseindia.com) respectively and on the website of KFINTECH. Instructions to Members for attending the AGM through Video Conference is given in Appendix – B.

7. Voting Facilities

(a) Remote e-Voting

Pursuant to Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management & Administration) Rules, 2014, Circulars issued by MCA and SEBI in this regard and as amended from time to time and Regulation 44 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, as amended from time to time, the Company provides facility for its Members to exercise their voting right by electronic means in respect of the business to be transacted at the AGM. The Company has availed the services of National Securities Depository Limited (NSDL) for facilitating voting through electronic means. The remote e-voting period commences on Tuesday, September 22, 2025 (9:00 A.M.IST) and ends on Thursday, September 25, 2025 (5:00 P.M. IST). During this period, Members holding shares as on Friday, August 22, 2025, i.e. cut-off date, may

cast their vote electronically. The voting rights of Members shall be in proportion to their shares reflecting in the paid up equity share capital of the Company as on the cut-off date of i.e; Friday, September 19, 2025. The Board of Directors has appointed M/s. Atul Jaiswal and Associates, Practising Company Secretary, Pune as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner. The Process and manner of e-voting, containing detailed instructions, is given in Appendix - B.

(b) Voting at Annual General Meeting (E-Voting during the AGM)

Members present in the AGM through VC and who have not cast their vote on the Resolutions through Remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM. The Procedure for e-voting on the day of AGM is as same as the instructions given for Remote e-voting. Members who need assistance before or during the AGM in the use of technology, can send a request to evoting@kfintech.com

8. Permanent Account Number

SEBI has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant(s) with whom they are maintaining their demat accounts. Members holding shares in physical mode can submit their PAN to the Company / to our RTA.

9. Route Map

Since the AGM will be held through VC, the Route Map is not annexed in this Notice.

10. Members are requested to intimate to their Depository Participants the changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., for equity shares held in dematerialized form.

11. Members may also note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2022/8 dated January 25, 2022, has mandated the listed companies to issue securities in dematerialized form only while

processing service requests, viz., Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. In view of the above and to eliminate the risks associated with physical shares, Members holding shares in physical form are requested to consider converting their holding to demat form. Members can contact the Company or our RTA for assistance in this regard.

12. Members are advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant, and holdings should be verified from time to time.

13. Declaration of results on the resolutions:

- a) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast during the AGM and votes cast through remote e-voting and shall submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.
- b) The result declared along with the Scrutinizer's Report shall be placed on the Company's website <https://www.supremefacility.com> and on the website of e-voting service provider (KFINTech) within two (2) working days from the conclusion of the Meeting. The Company shall simultaneously forward the results to National Stock Exchange of India Limited, where the shares of the Company are listed.
- c) Subject to receipt of requisite number of votes, the resolutions shall be deemed to be passed on the date of the Meeting i.e. Friday, September 26, 2025.

**For and on Behalf of
Supreme Facility Management Limited**

Sd/-
Anshuman Singh Tomar
Company Secretary & Compliance Officer
M. No. A54574

Explanatory statement in respect of the Special Business pursuant to section 102 of the Companies Act, 2013.

Item No. 3 To appoint M/s. A Jaiswal & Associates (FIRM CODE: S2016WB399700), Practising Company Secretaries, Calcutta as the Secretarial Auditors of the Company to hold office for a period of 5 (Five) consecutive financial years, commencing from April 01, 2025, until March 31, 2030.

This explanatory statement is provided in accordance with Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). As per Section 204 of the Companies Act, 2013, and other relevant provisions, along with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (as amended from time to time), every listed company and certain other prescribed categories of companies are required to attach a Secretarial Audit Report, issued by a Practising Company Secretary, to the Board's report prepared under Section 134(3) of the Companies Act, 2013. Additionally, pursuant to recent amendments to Regulation 24A of the SEBI Listing Regulations, every listed company is required to conduct a Secretarial Audit and include the Secretarial Audit Report in its annual report. Furthermore, a listed entity must appoint a Secretarial Audit firm for a maximum tenure of two consecutive terms of five years each, subject to shareholder approval at the Annual General Meeting. In line with these requirements, the Board of Directors, based on the recommendation of the Audit Committee, has approved the appointment of M/s. A Jaiswal & Associates, Practising Company Secretaries, Calcutta, as the Secretarial Auditors for a period of five years, from April 1, 2025, to March 31, 2030. The appointment is subject to approval by the shareholders at the Annual General Meeting. While recommending M/s. A Jaiswal & Associates for appointment, the Board and the Audit Committee considered several factors, including the firm's ability to handle a complex and diverse business environment, its experience in the Company's business segments, industry reputation, the quality of its clientele, and its technical expertise.

It was concluded that M/s. A Jaiswal & Associates is well-equipped to handle the scale, diversity, and complexity associated with the Company's Secretarial Audit. M/s. A Jaiswal & Associates is a well-established and peer-reviewed firm, registered with the Institute of Company Secretaries of India, Calcutta. The firm is led by highly experienced partners, recognized for their expertise in corporate governance, compliance, and other corporate legal matters. The firm's services include corporate advisory, transaction services, litigation, advocacy, and legal due diligence, and it is known for its commitment to high standards of integrity, competence, and professionalism. The firm specializes in compliance audits, advisory, representation, and transactional services. The terms of M/s. A Jaiswal & Associates appointment include a tenure of five years, from April 1, 2025, to March 31, 2030. The fixed remuneration for the Secretarial Audit for the financial year 2025-26 has been set at agreed, plus applicable taxes and other out-of-pocket expenses incurred during the audit. The proposed fees have been determined based on the scope of work, team size, industry experience, and the expertise required by M/s. A Jaiswal & Associates to effectively conduct the audit. Any additional fees for statutory certifications and other professional services will be determined separately, in consultation with M/s. A Jaiswal & Associates, and will require approval from the Board of Directors and/or the Audit Committee. The remuneration for subsequent financial years, from 2026-27 to 2029-30, will also be subject to the approval of the Board and/or the Audit Committee. M/s. A Jaiswal & Associates has given its consent to act as the Company's Secretarial Auditors and has confirmed that, if appointed, the proposed appointment will be in compliance with the provisions of the Companies Act, 2013, and the SEBI Listing Regulations. Accordingly, the consent of the shareholders is sought for the appointment of M/s. A Jaiswal & Associates as the Secretarial Auditors of the Company.

Appendix 1

Re-appointment of a Director retiring by rotation:

Additional Information in respect of Item No. 2 pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards - 2 issued by the Institute of Company Secretaries of India in respect of a director seeking appointment/re-appointment at the 20th Annual General Meeting are furnished hereunder:

S. No.	Particulars	Details
1.	Name of the Director	Mr. Lalasaheb Vitthal Rao Shinde
2.	DIN	02053259
3.	Date of Birth	02-06-1951
4.	Date of First Appointment on the Board	19-05-2005
5.	Qualifications	PHd.
6.	Experience	34 years, out of which more than 30 years in the service sector as an entrepreneur.
7.	Expertise in specific functional areas.	Facility Management Services.
8.	Terms and conditions of Appointment.	As per the Appointment Letter.
9.	Details of Remuneration: Remuneration last drawn Remuneration proposed	Last drawn: 72 lakhs No new Proposal.
10.	Number of Shares held in the Company (both own or held by/for other persons on a beneficial basis) as on March 31, 2025.	91, 20,474 Equity Shares.
11.	Relationship with other directors and KMP of the Company.	Father of Mr. Rajendra Lalasaheb Shinde, Father in Law of Mrs. Manisha Rajendra Shinde. Not related to KMPs of the Company.
12.	Number of Board Meetings attended during the year.	15/15
13.	Chairmanship / Membership of the Committees of the Board of Director of the Company.	One (1) CSR committee of the Company.
14.	List of other Public Companies in which Directorship held along with listed entities from which the person has resigned in the past three years.	None
15.	Chairmanship / Membership of the Committee of other companies in which he / she is a director along with listed entities from which the person has resigned in the past three years	None
16.	Whether debarred from holding office by order of SEBI or any authority	No

E-Voting Instructions:

1. The process and manner for remote e-voting and joining and voting at the AGM are explained below:
 - A) Access to Depositories e-voting system in case of individual members holding shares in demat mode;
 - B) Access to KFinTech e-voting system in case of members holding shares in physical mode and non-individual members in demat mode;
 - C) Access to join the AGM on KFinTech system to participate and vote during the AGM.

A) Access to Depositories e-voting system in case of individual members holding shares in demat mode:

Type of Members	Login Method
Individual members holding shares of the Company in demat mode with NSDL	<ol style="list-style-type: none"> 1. User already registered under IDeAS facility: <ol style="list-style-type: none"> i. Visit the e-services website of NSDL at https://eservices.nsdl.com either on a personal computer or on a mobile. ii. On the e-services home page click on the "Beneficial Owner" icon under 'Login' under IDeAS section. iii. On the new page, enter user ID and password. After successful authentication, please click on 'Access to e-Voting' iv. Click on the Company name i.e., 'Supreme Facility Management Limited or SFML, i.e., Kfin. v. Members will be re-directed to Kfin's website for casting the vote during the remote e-voting period. 2. User not registered under IDeAS facility: <ol style="list-style-type: none"> i. Visit https://eservices.nsdl.com for registering. ii. Select 'Register Online for IDeAS' or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Proceed with completing the required fields. iii. After registration, visit https://www.evoting.nsdl.com/ iv. Once the home page of e-voting is launched, click on the icon 'Login' which is available under 'Shareholder/Member' section. A new screen will open. v. Members will have to enter their user ID (i.e. sixteen-digit demat account number held with NSDL), password/OTP and a verification code as shown on the screen. vi. After successful authentication, members will be requested to select the name of the Company i.e., Supreme Facility Management Limited or SFML i.e., KFin after which the members will be redirected to Kfin's website for casting the vote during the remote e-voting period. vii. Members can also download the NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on

 App Store
  Google Play


Type of Members	Login Method
Individual members holding shares of the Company in demat mode with CDSL	<p>1. User who have already opted for Easi/Easiest:</p> <ol style="list-style-type: none"> Members are requested to visit https://web.cdslindia.com/myeasitoken/home/login or www.cdslindia.com Click on 'New System Myeasi'. Members are requested to login with their registered user ID and password. Members will be able to view the e-voting menu. The menu will have links of KFin's website, which will redirect them to e-voting page of KFin to cast their vote without any further authentication. <p>2. User not registered under Easi/Easiest:</p> <ol style="list-style-type: none"> Visit https://web.cdslindia.com/myeasitoken/home/login for registering. Proceed to complete registration using the DP ID, Client ID (BO ID), etc. After successful registration, please follow the steps given in point no. 1 above to cast your vote. <p>3. Alternatively, by directly accessing the e-voting website of CDSL</p> <ol style="list-style-type: none"> Visit www.cdslindia.com Members are required to provide their demat account number and PAN number. System will authenticate user by sending OTP on their registered mobile & email ID as recorded in the demat account. After successful authentication, members will be provided link for selecting the name of the Company i.e., Supreme Facility Management Limited or SFML or for selecting i.e., KFin. Members will be re-directed to the e-voting page of KFin to cast their vote without any further authentication.
Individual members login through their demat accounts/ website of Depository Participant	<ol style="list-style-type: none"> Members can also login using the login credentials of their demat account through their DP registered with NSDL/CDSL for e-voting facility. Once logged-in, members will be able to see e-voting option. After clicking on e-voting option, members will be redirected to NSDL/CDSL website after successful authentication, wherein members will be able to see e-voting feature. Click on options available against the Company's name i.e., Supreme Facility Management Limited or SFML i.e., KFin, and members will be redirected to e-voting website of KFin for casting vote during the remote e-voting period without any further authentication.

Important note: Members who are unable to retrieve user ID/password are advised to use 'Forgot user ID' and 'Forgot Password' option available at respective websites.

Helpdesk for individual members holding shares of the Company in demat mode for any technical issues related to login through NSDL/CDSL.

Login type	Helpdesk details
Securities held with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or contact at 022-4886 7000
Securities held with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800 210 99 11

B) Access to KFintech e-voting system in case of members holding shares in physical mode and non-individual members in demat mode

- 1) Members whose email IDs are registered with the Company/DP(s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), user ID and password. The following process shall be followed:
 - i. Launch internet browser by typing the URL: <https://evoting.kfintech.com/>
 - ii. Enter the login credentials (i.e. user ID and password). Members holding shares in physical mode: user ID will be EVEN (9128), followed by folio number. Members holding shares in demat account: user ID will be DP ID and Client ID. However, if members are already registered with KFintech for e-voting, they can use their existing user ID and password for voting purpose.
 - iii. After entering these details appropriately, click on 'LOGIN'.
 - iv. Members will be required to mandatorily change their password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,\$, etc.,). The system will prompt to change the password and update the contact details like mobile number, email ID etc. on first login. Members may also enter a secret question and answer of their choice to retrieve the password (if required). It is strongly recommended that members should not share their password with any other person and take utmost care to keep their password confidential.
 - v. Members are required to login again with their new credentials.
 - vi. On successful login, the system will prompt to select the 'EVEN' i.e., 'Supreme Facility Management of SFM in whole Document' and click on 'Submit'.
 - vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off date under 'FOR/AGAINST' or alternatively, members may partially enter any number in 'FOR' and partially 'AGAINST' but the total number in 'FOR/AGAINST' taken together shall not exceed the total shareholding as mentioned herein above. Members may also choose the option 'ABSTAIN'. If the member does not indicate either 'FOR' or 'AGAINST' it will be treated as 'ABSTAIN' and the shares held will not be counted under either head.
 - viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.
 - ix. Voting has to be done for each item of the Notice separately. In case members do not desire to cast their vote on any specific item, it will be treated as abstained.
 - x. Members may then cast their vote by selecting an appropriate option and click on 'Submit'.
 - xi. A confirmation box will be displayed. Click 'OK' to confirm else 'CANCEL' to modify. Once members have voted on the resolution(s), they will not be allowed to modify their vote. During the voting period, members can login any number of times till they have voted on the resolution(s).
 - xii. Corporates/Institutional members (i.e. other than Individuals, HUF, NRIs, etc.) are required to send scanned certified true copy (PDF/JPG Format) of the Board Resolution/Authority Letter, etc. authorizing its representative(s) to

vote on its behalf, to the Scrutinizer at e-mail ID: csatuljaiswal@gmail.com with a copy marked to evoting@kfintech.com and to the Company at Compliance@supremefacility.com. They may also upload the same in the e-voting module in their login page. The scanned image of the above mentioned documents should be in the naming format 'Corporate Name_EVEN'.

- xiii. If you have forgotten your password, you can reset your password by using 'Forgot Password' available on <https://evoting.kfintech.com> and following the password reset options provided therein or contact KFINTECH at toll free no.: 1800-309-4001.
- 2) Members whose email IDs are not registered with the Company/DP(s), and consequently the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, will have to follow the following process:
 - i. In case shares are held in demat mode, please provide DP Id.-Client Id. (DP Id + Client Id), name, client master or copy of Consolidated Account Statement, self-attested scan copy of PAN card and Aadhar to evoting@kfintech.com.
If you are an individual shareholder holding securities in demat mode, please refer to the login method explained at Note 18(A) i.e. Login method for e-Voting for individual shareholders holding shares in demat mode.
If you are a non-individual shareholder holding securities in demat mode, please refer to the login method explained at Note 18(B) i.e. Login method for e-Voting for non-individual shareholders holding shares in demat mode.
 - ii. In case shares are held in physical mode, please provide Folio No., name of shareholder, scan copy of the share certificate (front and back), self-attested scanned copy of PAN card and Aadhar by email to evoting@kfintech.com.
If you are an individual shareholder holding securities in physical mode, please refer to the login method explained at Note 18(B) i.e. Login method for e-Voting for individual shareholders holding shares in physical mode.

- iii. Alternatively, shareholder may send a request to evoting@kfintech.com for procuring user id and password for e-Voting by providing above mentioned documents. After receiving the e-voting instructions, please follow steps explained at Note 18 to cast your vote by electronic means.

B) Access to join the AGM on Kfintech system to participate and vote during the AGM.

- 1) Member will be provided with a facility to attend the AGM through VC/OAVM platform provided by Kfintech. Members may access the same at <https://emeetings.kfintech.com/> by using the e-voting login credentials provided in the email received from the Company/Kfintech. After logging in, click on the 'Video Conference' tab and select the 'EVEN' of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the user ID and password for e-voting or have forgotten their user ID and password may retrieve the same by following the remote e-voting instructions mentioned above.
- 2) Facility for joining this AGM though VC/OAVM shall be open at least 15 minutes before the commencement of the AGM.
- 3) Members are encouraged to join the AGM through their laptops/desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.
- 4) Members will be required to grant access to the webcam to enable VC/OAVM. Further, members connecting from their mobile devices/tablets/laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
- 5) Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC/OAVM platform. The

members may click on the voting icon displayed on the screen to cast their votes.

- 6) Facility of joining the AGM through VC/OAVM shall be available for atleast 2,000 members on first come first served basis.
- 7) Institutional Members are encouraged to attend and vote at the AGM through VC/OAVM.
- 8) In case of any query and/or assistance required, relating to attending the AGM

through VC/OAVM mode, members may refer to the Help & Frequently Asked Questions ("FAQs") and 'AGM VC/OAVM' user manual available at the download Section of <https://evoting.kfintech.com> or contact Mr. Mohammed Shanoor, Assistant Manager, KFinTech at the email ID evoting@kfintech.com or on phone No.: 040-6716 2222 or call KFinTech's toll free No.: 1800 309 4001 for any further clarifications / technical assistance that may be required.

Board's Report

Dear Shareholder(s), Your Directors have the pleasure in presenting the Twentieth (20th) Annual Report of your Company (Supreme Facility Management Limited) on business and operations of the Company along with the

Audited Standalone and Consolidated Financial Statements and the Auditor's Report for the year ended March 31, 2025 (Year under review). Consolidated performances of the Company, and its Subsidiaries have been referred to wherever required.

1. Financial Summary for the year ended March 31, 2025.

(Rs. in Lakhs)

Particulars	SFM Standalone 31.03.2025	SFM Standalone 31.03.2024	SFM Consolidated 31.03.2025	SFM Consolidated 31.03.2024
Revenue from Operations	32990.90	29431.38	40136.45	35538.67
Finance Charges	1111.23	869.41	1156.38	901.99
Provision for Depreciation	1299.43	956.54	1326.15	967.74
Profit Before Tax	883.98	472.22	1098.99	786.62
Provision for Tax	205.44	124.32	259.95	198.15
Net Profit After Tax	678.54	347.90	795.33	499.60

Dividend

The Company adheres to its Dividend Distribution Policy, which outlines the various criteria the Board may consider when recommending or declaring a dividend as well as use of retained profits in accordance with regulation 43 of the Listing Regulations. The Dividend Distribution Policy, as per Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board has decided to retain the profits earned during the year to support business expansion initiatives and, therefore, has not recommended a dividend.

2. Review of Business Operations and Future Prospectus

Your Company has delivered a resilient performance, underpinned by robust revenue growth and improved profitability metrics in Financial Year 2025. On a Standalone basis, Revenue from Operations increase from 29,431.38 lakhs to 32,990.90 lakhs, reflecting a 12.1% year-on-year increase. This growth was driven by sustained demand momentum, enhanced operational efficiencies, and effective execution across core business segments.

Standalone Profit Before Tax (PBT) increased

significantly to 883.98 lakhs, marking an 87.2% rise from 472.22 lakhs in the previous fiscal. This improvement reflects enhanced operational leverage and ongoing cost optimization initiatives.

Standalone Net Profit After Tax (PAT) stood at 678.54 lakhs, registering a strong 95.0% growth over 347.90 lakhs in FY 2023–24. This underscores the Company's strategic positioning and resilience in maintaining healthy margins.

Overall, FY 2024–25 was marked by strong top-line growth and substantial bottom-line improvement, laying a solid foundation for sustainable growth and long-term value creation for stakeholders. The Board of Directors remains optimistic about the Company's future prospects and is confident of achieving improved performance with a significant increase in revenue and profitability in the Financial Year 2025–26.

3. Material changes and commitment if any affecting the financial position of the company which have occurred between the end of the financial year to which this financial statement relates and the date of the report.

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which financial statements relate and on the date of this report.

4. Transfer to Reserve & Surplus

During the financial year, an amount of **678.54 lakhs**(Standalone) has been transferred to the **Reserve & Surplus**. This transfer has been made in accordance with the organisation's financial policy to strengthen its reserve base and ensure long-term financial stability.

Your Company did not have any amounts due or outstanding as at Balance Sheet date to be credited to the Investor Education and Protection Fund.

5. Change in the Nature of Business

Your Company continues to operate in two segments as mentioned below and there has been no change in the nature of business of the Company during the period under review.

Company's operation in two broad segments is as follows;

1. **Integrated facilities management - IFM**
2. **Other support services - OSS**

6. Share Capital

The current capital structure of Company is as follows:
(No. of Equity Shares)

Share Capital	Authorised	Paid-Up/ Issued/ Subscribed
Authorised Share Capital	2,60,00,000	
Paid- Up Share Capital		2,48,29,200
Total Subscribed Capital		2,48,29,200

7. Statement concerning development and implementation of risk management policy of the company

The Board has established a strong audit committee, internal auditors, and other control mechanisms to foster a secure control environment within the company. It routinely evaluates the policies, procedures, and technology within the control framework to ensure they are operating as designed. Should any incidents occur, despite these controls, or if an incident is reported or detected, the Board takes immediate note of the matter and ensures a prompt investigation and follow-up actions to ensure the controls remain effective and risks are managed properly. Over the

course of the year, the Directors have reviewed the Company's enterprise-wide risk management framework concerning its business activities. The Board believes that these must be constantly evaluated and improvements to be made based on the changing technology and business environment.

8. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of loans and advances granted, investments made pursuant to the provisions of Section 186 of the Companies Act, 2013, and Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are disclosed in Notes to Accounts forming part of the financial statements, as presented in the Annual Report.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the Financial Year 2024-25, all Related Party Transactions were conducted on an arm's length basis and in the ordinary course of business. No material or significant Related Party Transactions required shareholder approval under Section 188 of the Companies Act, 2013, or Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Audit Committee has granted prior Omnibus approval for recurring related party transactions, based on criteria approved by the Board. As per annexure I AOC-2.

A detailed statement of all related party transactions is submitted to the Audit Committee and the Board of Directors for approval on a Half Yearly basis. As per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has filed reports on related party transactions with the Stock Exchange(s).

10. Statutory Auditors

M/s. Bharat J. Rughani & Co, Chartered Accountants, (Firm Registration No. 101220W) are the Statutory Auditors of the Company. They were appointed by the Shareholders at the 19th Annual General Meeting and shall hold the office till the conclusion of the 25th Annual General Meeting. The standalone report issued by the Auditors to the members for the financial year ended March 31, 2025, does not contains any qualification, reservation or adverse remark or disclaimer.

11. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES AND THEIR POSITION & FINANCIAL PERFORMANCE.

The Company has the following subsidiary Companies or Associates Company as on March 31, 2025.

S. No.	Name of Entities	Holding/ Subsidiary/ Joint Venture	% of Shares held by the Listed Entity
1	Trimurty Utility Services Private Limited	Wholly-owned Subsidiary	100.00%
2	Everdew Engineering Private Limited	Subsidiary	66.67%
3	Purple Crest Services Private Limited	Associate	47.3%
4	Ialpha Mobility Solutions Private Limited	Subsidiary	87%
5	L V Shinde Group Joint Venture	Joint Venture	49%

Pursuant to section 129 and Rule 5 of the Companies (Accounts) Rules 2014, the Financial Performance of the above-mentioned Subsidiary Companies is furnished in Form AOC – 1 (Annexure II) which is enclosed as part of this Report.

14. Details in respect of frauds reported by Auditors under section 143(12) other than those which are reportable to the Central Government

During the year under review, there were no instances of fraud falling within the purview of Section 143(12) of the Companies Act, 2013 and rules made there under by officers or employees reported by the Statutory Auditors of the Company during the course of the audit conducted and therefore, no details are required to be disclosed under Section 134(3) of the Act.

15. Maintenance of Cost Records

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Act, does not apply to the Company and accordingly, such accounts and records are not maintained.

16. DEPOSITS:

Your Company has not accepted any deposits within the meaning as provided in the Companies Act, 2013.

17. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the courts/regulators or tribunals impacting the going concern status and Companies operations in future.

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

The Particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in Annexure III to this report.

19. AUDITORS & THEIR REPORTS

Secretarial Auditor

In pursuance of the section 204 of the Companies Act, 2013, M/s. Jaiswal A & Co., has been appointed as Secretarial Auditor of the company for FY 2024-25. Further, the report of the secretarial auditor in the form MR-3 is enclosed to this director's report.

Cost Auditor

Provision of Section 148 of the Companies Act, 2013, are not applicable to the Company.

Internal Auditor

In pursuance of Section 138 of the Companies Act, 2013, CA Prakash Jha, is the internal auditor of the Company.

14. DECLARATION BY INDEPENDENT DIRECTORS

Based on the declarations / disclosures received from Ms. Asha Kaul, Mr. Sagar Shrirang Jadhav and Mr. Gautam Deendayal Sharma, Non-Executive Directors (Independent Directors) on the Board of the Company and on the basis of evaluation of the relationships disclosed, the said directors are independent in terms of Section 149(6) of the Companies Act, 2013.

15. Number of Meetings conducted during the year under review.

The Board met fifteen (15) times during the financial year ended March 31, 2025 as per the details furnished given in below table. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Your Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

S. No.	Type of Meeting	Date of Meeting
1.	Board Meeting	April 13, 2024
2.	Board Meeting	June 06, 2024
3.	Board Meeting	June 10, 2024
4.	Board Meeting	June 14, 2024
5.	Board Meeting	June 21, 2024
6.	Board Meeting	July 19, 2024
7.	Board Meeting	October 5, 2024
8.	Board Meeting	October 10, 2024
9.	Board Meeting	October 21, 2024
10.	Board Meeting	November 30, 2024
11.	Board Meeting	December 05, 2024
12.	Board Meeting	December 16, 2024
13.	Board Meeting	December 17, 2024
14.	Board Meeting	January 07, 2025
15.	Board Meeting	February 21, 2025

Audit Committee

During the year under review, the Committee met 4 times for the financial year ended March 31, 2025. The composition of the Audit Committee is in compliance with the provision of Section 177 of the Companies Act 2013 read with the rules there under and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

Nomination and Remuneration Committee

During the year under review, the Committee met 4 times for the financial year ended March 31, 2025. The Composition of Nomination and Remuneration Committee is in compliance with the provision of Section 178 of Companies Act 2013 read with rules made thereunder and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Nomination and Remuneration Committee were accepted by the Board.

Stakeholders Relationship Committee

During the year under review, the Committee met 3 time for the financial year ended March 31, 2025. The Composition of Stakeholders Relationship Committee is in compliance with the provision of Companies Act 2013 read with rules made thereunder and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. During the year under review, all the recommendations made by the Stakeholders Relationship Committee were accepted by the Board.

Corporate Social Responsibility Committee

During the year under review, the Committee met 2 time for the financial year ended March 31, 2025. The Composition of Corporate Social Responsibility Committee is in compliance with the provision of Companies Act, 2013 read with rules made thereunder. During the year under review, all the recommendations made by the Corporate Social Responsibility Committee were accepted by the Board.

IPO Committee

During the year IPO committee met to handle various matters pertaining to Initial Public Offer and to determine the utilisation of proceeds of the Fresh Issue and accept and appropriate proceeds of the Fresh Issue in accordance with the applicable laws and to settle all questions.

15. DISQUALIFICATION OF DIRECTORS:

All Directors on the Board of the Company have not incurred any disqualification on account of non-compliance with any of the provisions of the Companies Act, 2013.

16. Familiarisation programme

The Company has a familiarization programme for Independent Directors under Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. It aims to provide Independent Directors Company insight to enable understanding of the business in depth and contribute significantly to the Company. Overview and details of the programme for Independent Directors have been updated on www.supremefacility.com.

17. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors of your Company, to the best of their knowledge and ability, confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (b) 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 of the profit & loss of the Company for that period;
- (c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the Directors have prepared the annual accounts on a going concern basis;

- (e) the Directors have laid down proper internal financial controls and system which are adequate and are operating effectively.
- (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

18. Management Discussion and Analysis Report

Management Discussion and Analysis Report for the year under review, as stipulated under the SEBI Listing Regulations, is presented in a separate section and forms an integral part of this Report.

19. Disclosures as required under Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

The Company has a policy on the prevention of sexual harassment at the workplace. It has duly constituted the Internal Complaints Committee (ICC), in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The ICC has been set up to redress any complaints received regarding sexual harassment and meets periodically. This was communicated to all employees for notification of any POSH related complaints. The POSH Policy covers all employees. During the year under review, the ICC did not have any complaints so far for the financial year 2024-25.

20. Vigil mechanism/Whistle Blower Policy

Pursuant to provisions of Section 177(9) of the Act and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has framed a vigil mechanism for directors and employees to report genuinely unethical and improper practices or any other wrongful conduct to the Audit Committee Chairman. The policy provides opportunities for employees to access the Audit Committee in good faith if they observe unethical and improper practices. The Vigil Mechanism ensures standards of professionalism, honesty, integrity and ethical behaviour. The Whistle Blower Policy is put on the Company's website and can be accessed at www.supremefacility.com.

The Company has not received any complaints under the Whistle Blower Policy during the Financial year ended March 31, 2025.

21. Code for prevention of Insider Trading

The Company has implemented a Code of Prevention of Insider Trading to govern the trading activities of its Promoters, Directors, and Designated Persons, and their immediate relatives ensuring that they comply with the regulations related to insider trading. This Code mandates the need for pre-clearance before engaging in transactions involving the Company's shares. Additionally, it strictly prohibits the purchase or sale of shares by the individuals when they possess unpublished price-sensitive information (UPSI) about the Company or during periods when the Trading Window is closed. The Code is available for public access on the Company's website via the following link www.supremefacility.com.

As part of its compliance with SEBI's regulations, the Company maintains a Structural Digital Database (SDD) to effectively track and monitor the sharing of UPSI. This system ensures that all necessary entries are made to safeguard the confidentiality of sensitive information. Furthermore, comprehensive training on the compliance procedures under SEBI (Prohibition of Insider Trading) Regulations, 2015, is provided to all employees to ensure their understanding and adherence to the regulations.

22. Compliance with the provisions of Secretarial Standards

During the year, your company is in compliance with the mandatory secretarial standards specified by the Institute of Company Secretaries of India.

23. Proceedings pending under Insolvency and Bankruptcy Code, 2016

During the year under review there were no application made, or any proceedings were instigated under the Insolvency and Bankruptcy Code, 2016.

24. Statement of Deviation or Variation

The Company raised capital through Initial Public offering and listed its securities on December 18, 2024 the Company has filed the deviation report pursuant to Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

25. Alteration of Memorandum and Articles of Association

During the year under review Company has amended it's Memorandum of Association (MOA) to insert Manufacturing as an addition activity in the main

business activity so as to diversify a new segment in growing market.

26. Annual Return

The Annual Return in Form MGT-7 as prescribed under Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of Companies (Management and Administration) Rules, 2014, as amended, is disclosed on the website of the Company.

27. CORPORATE SOCIAL RESPONSIBILITY INITIATIVE

Composition:

As per Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, following directors of the Company forms the composition of CSR Committee:

- (a) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);
- (b) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and
- (c) Mr. Sagar Shirang Jadhav, Independent Director, (Member).

Terms of Reference:

The purpose of the committee is to formulate and monitor the CSR policy of the Company. The Committee will be overseeing activities / functioning of the Company in identifying the areas of CSR activities, programmers and execution of Company.

The management confirms that Company is looking forward for the viable project for making CSR expenditure as specified in Schedule VII of the Companies Act, 2013. Your Company will make the said expenditure in the current financial year.

CSR Policy

Stakeholders are requested to refer to the CSR Policy placed on the Company's website with URL https://supremefacility.com/Investor/CSR_Policy.pdf

Annual Report

Annual Report on CSR has been annexed in Annexure IV to this report.

28. Cautionary Statement

Statements in this Board's Report and Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking

statements” within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company’s operations include changes in Government regulations, Tax regimes, economic developments within India and other ancillary factor.

29. Acknowledgement

Your Directors would like to take this opportunity to express their sincere appreciation for the unwavering commitment and hard work of all employees who have consistently discharged their duties with dedication,

ensuring the company’s interests are well safeguarded. The leadership team, alongside the dedicated and experienced employees, has played a vital role in ensuring the company’s performance remains strong and continues to be among the top in its peer group. The Directors also extend their gratitude to the Management Team for their continued efforts. Additionally, the Directors would like to acknowledge with sincere thanks the support provided by all Bankers, Business Associates, Consultants, and various Government Authorities throughout the year. The Directors also wish to convey their heartfelt appreciation to the shareholders for the trust and confidence they have placed in the company.

ANNEXURE - I**Form No. AOC-2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)
Lalasaheb Vitthalrao Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	13.04.2024	45,59,673
Rajendra Lalasaheb Shinde Company Director	Availing or rendering of any services	Ongoing	72,00,000	13.04.2024	NIL
Amol Sharad Shingate Company Director	Availing or rendering of any services	Ongoing	23,22,000	13.04.2024	NIL
Nikhilesh Ratanlal Loya Company KMP	Availing or rendering of any services	Ongoing	22,50,000	13.04.2024	NIL
Varsha Sabhnani Company Secretary	Availing or rendering of any services	1 Year	1,98,300	13.04.2024	NIL
Anshuman Tomar Company Secretary	Availing or rendering of any services	1 Year	2,27,757	07.01.2025	NIL
Sagar Shrirang Jadhav Independent Director	Availing or rendering of any services	1 Year	1,20,000	13.04.2024	NIL
Gautam Deendayal Sharma Independent Director	Availing or rendering of any services	1 Year	1,20,000	13.04.2024	NIL
Arya Enterprises Director Relative is proprietor	Sale, purchase or supply of any goods or materials	Ongoing	2,91,74,347	13.04.2024	NIL
Supreme Films Director Relative is proprietor	Sale, purchase or supply of any goods or materials	Ongoing	1,80,000	13.04.2024	NIL
Purple Crest Services Private Limited Associate Company & directors and substantially interested	selling or otherwise disposing of, or buying, property of any kind	1 Year	1,48,27,530	13.04.2024	1,14,084

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
(a)	(b)	(c)	(d)	(e)	(f)
Everdew Engineering Private Limited Subsidiary Company & directors and substantially interested	Availing or rendering of any services	Ongoing	1,18,39,394	13.04.2024	NIL
Rajendra Lalasaheb Shinde Company Director	selling or otherwise disposing of, or buying, property of any kind	1 Year	2,20,49,755	21.10.2024	NIL

For and on behalf of Board of Directors
Supreme Facility Management Limited
 (Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate

Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal Florance
 Plot No. 19 Near Amrutanandmayi Math
 Sector No. 21 Yamunanagar Pune
 Maharashtra India - 411 044

Rajendra Lalasaheb Shinde

Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24
 Behind Central Bank of India
 Pradhikaran PCNTDA Nigdi Pune
 Maharashtra India - 411044

Date: 26.05.2025
 Place: Pune

ANNEXURE II

**FOR CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION,
FOREIGN EXCHANGE EARNINGS AND OUTGO****A. CONSERVATION OF ENERGY:**

Company has consumed minimal amount of electricity and energy during the year, further there is no specific schemes to conserve energy / improve energy efficiency in the last financial year.

- the Company has taken appropriate steps on conservation of energy;
- Currently the company is using electricity as the sources of energy;
- the Company has not made any capital investment on energy conservation equipments as of now.

B. TECHNOLOGY ABSORPTION

No new technology was absorbed during the year 2024-25 As specified by the Company's Management there was no new technology was absorbed by the Company.

Research and Development

There was no expenditure incurred on Research and Development.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO:

There were no Foreign Exchange earned and no Foreign Exchange outgo during the year.

For and on behalf of Board of Directors

Supreme Facility Management Limited

(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate

Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal Florance

Plot No. 19 Near Amrutanandmayi Math

Sector No. 21 Yamunanagar Pune

Maharashtra India - 411 044

Rajendra Lalasaheb Shinde

Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24

Behind Central Bank of India

Pradhikaran PCNTDA Nigdi Pune

Maharashtra India - 411044

Date: 26.05.2025

Place: Pune

FORM NO. AOC.1

**Statement containing salient features of the financial statement of Subsidiaries/
Associate Companies/Joint Ventures
(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5
of Companies (Accounts) Rules, 2014)**

Part "A": Subsidiaries

I (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	Trimurty Utility Services Private Limited
1.	Financial Period Ended on	31st March 2025
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR in thousand.
3.	Share capital	2000.00
4.	Reserves & surplus	57,954.46
5.	Total assets	2,02,889.21
6.	Total Liabilities	2,02,889.21
7.	Investments	NIL
8.	Turnover	5,33,512.56
9.	Profit before taxation	11,461.00
10.	Provision for taxation	2884.74
11.	Profit after taxation	8576.26
12.	Proposed Dividend	NIL
13.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: Not Applicable;
- Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

II (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	Everdew Engineering Private Limited
1.	Financial Period Ended on	31st March 2025
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR in thousand
3.	Share capital	450.00
4.	Reserves & surplus	36095.68
5.	Total assets	61,982.64
6.	Total Liabilities	61,982.64
7.	Investments	NIL
8.	Turnover	1,92,881.80
9.	Profit before taxation	10,171.71
10.	Provision for taxation	2566.17
11.	Profit after taxation	7,605.54
12.	Proposed Dividend	NIL
13.	% of shareholding	66.67%

III (Information in respect of each subsidiary to be presented with amounts in Rs.)

Sr. No.	Name of Subsidiary	iAlpha Mobility Solutions Private Limited
1.	Financial Period Ended on	31 st March 2025
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR in thousands.
3.	Share capital	100.00
4.	Reserves & surplus	2,414.01
5.	Total assets	56,259.74
6.	Total Liabilities	56,259.74
7.	Investments	NIL
8.	Turnover	NIL
9.	Profit before taxation	(131.37)
10.	Provision for taxation	NIL
11.	Profit after taxation	(131.37)
12.	Proposed Dividend	NIL
13.	% of shareholding	83.00%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: Not Applicable;
- Names of subsidiaries which have been liquidated or sold during the year: Not Applicable.

IV Details of Associate Company is disclosed in Financial Results:

Sr. No.	Name of Associates	Purple Crest Services Private Limited
1.	Financial Period Ended on	31st March 2025
2.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	INR in thousand.
3.	Share capital	95.00
4.	Reserves & surplus	0.52
5.	Total assets	773.22
6.	Total Liabilities	773.22
7.	Investments	NIL
8.	Turnover	14827.53
9.	Profit before taxation	997.24
10.	Provision for taxation	-
11.	Profit after taxation	997.24
12.	Proposed Dividend	NIL
13.	% of shareholding	47.3%

V Details of LVSG Joint venture disclosed in the financial statements of the company.

For and on behalf of Board of Directors
Supreme Facility Management Limited
(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate

Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal Florance

Plot No. 19 Near Amrutanandmayi Math

Sector No. 21 Yamunanagar Pune

Maharashtra India - 411 044

Rajendra Lalasaheb Shinde

Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24

Behind Central Bank of India

Pradhikaran PCNTDA Nigdi Pune

Maharashtra India – 411044

Date: 26.05.2025

Place: Pune

Annexure IV

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the CSR policy and projects or programs:

- A. OBJECTIVE – CSR POLICY

The aim of CSR policy is to give a helping hand to pull up the underprivileged and economically weaker sections of the society and contribute for growth and development of society as a whole.

- B. CSR PROJECTS

The projects undertaken by the company shall be other than that, that are required in ordinary course of the company. Company broadly proposes to undertake in following projects:

- eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
- promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
- ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water;
- training to promote rural sports, nationally recognised sports, Paralympics sports and Olympic sports;
- contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- rural development projects.
- contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government

2. The Composition of the CSR Committee.

The Composition of CSR Committee is as under:

- (a) Mr. Lalasaheb Vitthalrao Shinde, Whole-time director (Chairman);
- (b) Mr. Rajendra Lalasheb Shinde, Managing Director (Member); and
- (c) Mr. Sagar Shirang Jadhav, Independent Director, (Member).

3. Average net profit of the company for last three financial years: - INR 8,00,000

4. Prescribed CSR Expenditure (two per cent of the amount as in item 3 above) Rs. 7,29,640/-.

Details of CSR Activity for FY [2024-25]

- **Project Undertaken:** Medical and Healthcare Support
- **Implementing Agency:** Raginiben Bipinchandra Sevakarya Trust, Ahmedabad
- **Mode of Implementation:** Through registered trust (Implementing Partner)
- **CSR Registration Number of Implementing Agency:** CSR00012645.
- **Amount Spent:** INR 9,00,000/-

- **Nature of Activity:** Donation towards CSR Medical and Healthcare Support Project
- **Location:** Ahmedabad, Gujarat
- **Alignment with Schedule VII:** Promoting health care including preventive health care

5. Reasons for not spending CSR allocation: NA

6. Responsibility statement:

A responsibility statement of the CSR Committee of Board of Directors of the Company is reproduced below:

"The implementation and monitoring of Corporate Social Responsibility (CSR) Policy, is in compliance with CSR objectives and Policy of the Company".

For and on behalf of Board of Directors

Supreme Facility Management Limited

(Formerly known as Supreme Facility Management Private Limited)

Amol Sharad Shingate

Director

DIN: 06668108

Address: Flat No. 11 D-Wing Runal Florance

Plot No. 19 Near Amrutanandmayi Math

Sector No. 21 Yamunanagar Pune

Maharashtra India - 411 044

Rajendra Lalasaheb Shinde

Managing Director

DIN: 02053237

Address: Plot No. 317 Sector No. 24

Behind Central Bank of India

Pradhikaran PCNTDA Nigdi Pune

Maharashtra India - 411044

Date: 26.05.2025

Place: Pune

Annexure V

Disclosure u/s 197(12) and Rule 5(1) of each director to the median remuneration of the employees of the company for the financial year ended March 31, 2025.

1. Ratio of remuneration of each director to the median remuneration of the employees of the company and Percentage increase in remuneration each Director, Chief Financial Officer, Company Secretary for the financial year ended March 31, 2025.

S. No.	Director/Chief Financial Officer/ Company Secretary/Chief Executive Officer	Ratio To Median Remuneration	Percentage Increase in Remuneration
1.	Mr. Lalasaheb Vitthal Rao Shinde (Whole Time Director)	15:1	NA
2.	Mr. Rajendra Lalasaheb Shinde (Managing Director)	15:1	NA
3.	Mr. Amol Sharad Shingate (CEO & Director)	5:1	10%
4.	Mrs. Manisha Rajendra Shinde (Non-Executive Director)	No Remuneration was paid during the Financial year 2024-2, except for sitting fees. Therefore the percentage increase in remuneration is not applicable.	
5.	Mrs. Asha Kaul (Independent Director)		
6.	Mr. Sagar Shrirang Jadhav (Independent Director)		
7.	Mr. Gautam Deendayal Sharma (Independent Director)		
8.	Mr. Nikhilesh Ratanlal Loya (Chief Financial Officer)	NA	10%
9.	Mr. Anshuman Singh Tomar (Company Secretary & Compliance Officer)	NA	NA

2. Percentage increase in the median remuneration of employees in the financial year:

- 6.21%

3. The number of on the roll employees (non-billable) of the Company as on March 31, 2025:

- 124

4. Average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentiles increase made in the salaries of employees other than the managerial personnel in the last financial year is 10.12% And managerial personnel (Except CEO and CFO) is NIL

5. The key parameters for any variable component of remuneration availed by the directors:

The key parameters for the variable component of remuneration availed by the directors and Key managerial Personnel are considered by the Board of Directors based on the recommendations of the Nomination and Remuneration Committee as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees. It is based on the entity's performance as well as individual performance.

6. Affirmations that the remuneration is as per the remuneration policy of the company:

Yes

Board Committees

Your Company has formed committees to ensure effective corporate governance and transparency. These committees are designed to address specific functions that require focused attention. Key committees include:

1. AUDIT COMMITTEE:

The Composition of Audit Committee is as follows:

Sr. No.	Members	Category	DIN	Directorship
1.	Gautam Deendayal Sharma	Chairman	10541840	Independent Director
2.	Sagar Shrirang Jadhav	Member	07897967	Independent Director
3.	Amol Sharad Shingate	Member	06668108	Executive Director & CEO

During the year under review Audit Committee of your Company met Four times.

2. Nomination & Remuneration Committee

Sr. No.	Members	Category	DIN	Directorship
1.	Gautam Deendayal Sharma	Chairman	10541840	Independent Director
2.	Sagar Shrirang Jadhav	Member	07897967	Independent Director
3.	Manisha Rajendra Shinde	Member	03064088	Non- Executive Director

During the year under review Nomination & Remuneration Committee of your Company met four times.

3. Stakeholder Relationship Committee

Sr. No.	Members	Category	DIN	Directorship
1.	Manisha Rajendra Shinde	Chairperson	03064088	Non- Executive Director
2.	Gautam Deendayal Sharma	Chairman	10541840	Independent Director
3.	Sagar Shrirang Jadhav	Member	07897967	Independent Director

During the year under review SRC Committee of your Company met Three times.

4. CSR Committee

Sr. No.	Members	Category	DIN	Directorship
1.	L.V Shinde	Chairman	02053259	Whole Time Director
2.	Rajendra Lalasaheb Shinde	Member	02053237	Managing Director
3.	Sagar Shrirang Jadhav	Member	07897967	Independent Director

During the year under review CSR Committee of your Company met Two times.

Form No. MR-3 SECRETARIAL AUDIT REPORTFOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]*

To,
The Members,
EVERDEW ENGINEERING PRIVATE LIMITED
A120, Jai Ganesh Vision, Akurdi, Pune,
Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **EVERDEW ENGINEERING PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions

relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992:- Not Applicable;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999:- Not Applicable;
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008:- Not applicable;
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.
- (vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:
 - The Factories Act, 1948 and allied State Laws;
 - Industrial Disputes Act, 1947;
 - The Payment of Wages Act, 1936;
 - The Minimum Wages Act, 1948;
 - Employees' State Insurance Act, 1948;

- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2025. We further report that:

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

M/s. Jaiswal A & Co.
Company Secretaries

CS Arun Kumar Jaiswal

Proprietor

M No: ACS-29827

C.P. No: 12281

Peer review firm No. : 2636/2022

Date: 26.05.2025

Place: Kolkata

ANNEXURE-I

**OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSE REMARKS
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2025**

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2024-25, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
EVERDEW ENGINEERING PRIVATE LIMITED
A 120, Jai Ganesh Vision, Akurdi, Pune,
Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the

management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-

CS Arun Kumar Jaiswal

Proprietor

M No: ACS-29827

C.P. No: 12281

Peer review firm No. : 2636/2022

Date: 26.05.2025

Place: Kolkata

Form No. MR-3 SECRETARIAL AUDIT REPORTFOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]*

To,
The Members,

IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED

Office No. 227, A Wing, S. NO. 171A/B, Jai Ganesh Vision,
Akurdi, Pune, Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions

relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992:- Not Applicable;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999:- Not Applicable;
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008:- Not applicable;
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.
- (vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:
 - The Factories Act, 1948 and allied State Laws;
 - Industrial Disputes Act, 1947;
 - The Payment of Wages Act, 1936;
 - The Minimum Wages Act, 1948;
 - Employees' State Insurance Act, 1948;

- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2025. We further report that:

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-
CS Arun Kumar Jaiswal
Proprietor
M No: ACS-29827
C.P. No: 12281
Peer review firm No. : 2636/2022

Date: 26.05.2025
Place: Kolkata

ANNEXURE-I

**OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSE REMARKS
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2025**

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2024-25, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
IALPHA MOBILITY SOLUTIONS PRIVATE LIMITED
Office No. 227, A Wing, S. NO. 171A/B, Jai Ganesh Vision,
Akurdi, Pune, Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the

management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-

CS Arun Kumar Jaiswal

Proprietor

M No: ACS-29827

C.P. No: 12281

Peer review firm No. : 2636/2022

Date: 26.05.2025

Place: Kolkata

FORM NO. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,

SUPREME FACILITY MANAGEMENT LIMITED

(Formerly known as SUPREME FACILITY MANAGEMENT PRIVATE LIMITED)

Kohinoor World Tower T-3, 10th Floor, Office Nos. 1002 to 1005, Old Pune Mumbai Highway, PCMC, Chinchwad East, Pune City- 411019 Maharashtra

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **SUPREME FACILITY MANAGEMENT LIMITED (Formerly known as Supreme Facility Management Private Limited)** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

- a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 – No activities has been undertaken during the year;
- b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time - No activities has been undertaken during the year;
- c. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- Not applicable;
- d. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - Not applicable;
- e. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- f. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 - Not applicable;
- g. The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018- No activities has been undertaken during the year;
- h. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- i. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time;

(vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:

- The Factories Act, 1948 and allied State Laws;
- Industrial Disputes Act, 1947;
- The Payment of Wages Act, 1936;
- The Minimum Wages Act, 1948;
- Employees' State Insurance Act, 1948;
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with National Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2025. We further report that:

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

I further report that the company was listed on 18th December 2024 National Stock Exchange (NSE), by the way of Initial Public Offerings (IPO) fresh issue of 6579200 equity shares resulting in total paid up capital of 24829200 equity shares.

I further report that during the year company has altered the memorandum of association for insertion of manufacturing activity as a part of its main object through postal ballot dated 09th February 2025.

For JAISWAL A & CO.
Company Secretaries

ARUN KUMAR JAISWAL
Practicing Company Secretary
Proprietor

Membership No.29827 C.P. No- 12281

Place: Pune Peer Review Certificate No.: 2636/2022

Date : 26.05.2025 UDIN: A029827G000438158

ANNEXURE-I

**OBSERVATIONS/QUALIFICATION / FINDINGS, RESERVATION OR
ADVERSE REMARKS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2025**

Sr. No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1	During the financial year 2024-25, Company has filed a few forms with MCA with late fees.	Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws. However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.

***Findings:**

Due to inadvertent error, company made an application for cancellation of SRN of AOC-4 for the financial year ended on 31st March 2024 with the Registrar of Companies Office, Pune. This has been noticed by the management & due to event of listing, Company status has been changed from unlisted to listed, which resulted in delay of filing of connected forms i.e. MGT-7 and CSR-2 for the financial year ended on 31st March 2024.

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,

The Members,

SUPREME FACILITY MANAGEMENT LIMITED

(Formerly known as SUPREME FACILITY MANAGEMENT PRIVATE LIMITED)

Kohinoor World Tower T-3, 10th Floor, Office Nos. 1002 to 1005, Old Pune Mumbai Highway, PCMC, Chinchwad East, Pune City- 411019 Maharashtra

My report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For JAISWAL A & CO.

Company Secretaries

ARUN KUMAR JAISWAL

Practicing Company Secretary

Proprietor

Membership No.29827 C.P. No- 12281

Peer Review Certificate No- 2636/2022

Place : Pune

Date : 26.05.2025

UDIN: A029827G000438158

Form No. MR-3 SECRETARIAL AUDIT REPORTFOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]*

To,
The Members,

TRIMURTY UTILITY SERVICES PRIVATE LIMITED

Office 120/121, Building No. A, Jai Ganesh Vision, Akurdi,
Pune, Maharashtra, India – 411 035

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. **TRIMURTY UTILITY SERVICES PRIVATE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on available records/data, our verification of the Company's Books, Papers, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, forms and returns filed and other records maintained by Company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under- Not applicable on the Company;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under-Not applicable on the Company;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings:- Not applicable as the Company has not entered into any transactions

relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period under review;

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- Not Applicable;
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:- Not applicable;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992:- Not Applicable;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009:- Not Applicable;
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999:- Not Applicable;
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008:- Not applicable;
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client:- Not Applicable;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009:- Not applicable; and
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998:- Not applicable.
- (vi) Other Laws specifically applicable to the industry to which company belongs, as identified by the management:
 - The Factories Act, 1948 and allied State Laws;
 - Industrial Disputes Act, 1947;
 - The Payment of Wages Act, 1936;
 - The Minimum Wages Act, 1948;
 - Employees' State Insurance Act, 1948;

- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- The Payment of Bonus Act, 1965;
- The Payment of Gratuity Act, 1972;
- The Contract Labour (Regulation and Abolition) Act, 1970;
- The Maternity Benefit Act, 1961;
- The Child Labour (Prohibition and Regulation) Act, 1986;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Employees' Compensation Act, 1923;
- Equal Remuneration Act, 1976;
- The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
- The Apprentices Act, 1961;

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and the General Meetings (SS-2) issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:- Not Applicable;

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines mentioned above, except the observations/qualification, reservation or adverse remarks as per the annexure-I to this report for the financial year ended on 31st March, 2025. We further report that:

I/we further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that based on the information provided by the Company, its officers and Board of Directors of the Company during the conduct of Audit and in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

**M/s. Jaiswal A & Co.
Company Secretaries**

CS Arun Kumar Jaiswal

Proprietor

M No: ACS-29827

C.P. No: 12281

Date: 26.05.2025

Place: Kolkata

Peer review firm No. : 2636/2022

ANNEXURE-I

**OBSERVATIONS/QUALIFICATION, RESERVATION OR ADVERSE REMARKS
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2025**

Sr No.	QUALIFICATIONS/OBSERVATIONS BY SECRETARIAL AUDITOR	COMMENTS BY THE BOARD OF DIRECTORS
1.	During the financial year 2024-25, Company has filed a few forms with MCA with late fees.	<p>Your Company is always regular to comply the provisions of companies act, 2013 and other applicable laws.</p> <p>However, the delay in filing the forms was inadvertent and from hereon our Company will submit the forms within due dates.</p>

ANNEXURE-II TO SECRETARIAL AUDIT REPORT

To,
The Members,
TRIMURTY UTILITY SERVICES PRIVATE LIMITED
Office 120/121, Building No. A, Jai Ganesh Vision, Akurdi,
Pune, Maharashtra, India – 411 035

Our report of even date is to be read along with this letter.

Management Responsibility:

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditors Responsibility:

We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and books of accounts of the Company or verified compliances of Laws other than those mentioned

above. Wherever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

M/s. Jaiswal A & Co.
Company Secretaries

Sd/-

CS Arun Kumar Jaiswal

Proprietor

M No: ACS-29827

C.P. No: 12281

Peer review firm No. : 2636/2022

Date: 26.05.2025

Place: Kolkata

Independent Auditor's Report

To the Board Members of

Supreme Facility Management Limited
(Formerly known as *Supreme Facility Management Private Limited*)

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Supreme Facility Management Limited** ("the Company"), which comprise the balance sheet as of 31st March 2025, the statement of Profit and Loss and statement of cash flows for the year 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and auditor's

report thereon. The Annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the standalone financial statements does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

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 ("the Act") 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the Board of Directors

either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

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

1. 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's

Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the said Order"), issued by the Central Government of India, in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in the paragraphs 3 and 4 of the said Order.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it

appears from our examination of those books.

- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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 31st March 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to adequacy internal financial controls system over financial reporting of the company and the operating effectiveness of such controls as at March 31, 2025, refer our separate report in "Annexure B". Our report expresses unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- 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:
 - i. The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its standalone financial statements – Refer Note 26 to the standalone financial statements
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity

("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

- b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The company has not declared or paid dividend during the year.
- vi. Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:
 - a. The feature of recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes for the accounting software used for maintaining the books of account

relating to payroll, consolidation process and certain noneditable fields/tables of the accounting software used for maintaining general ledger.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

- vii. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in

accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For **Bharat J. Rughani & Co.**

Chartered Accountants

Firm's Registration No: 101220W

Sd/-

Akash Rughani

Partner

Membership No: 139664

UDIN: 25139664BMLWVE6879

Place: Mumbai

Date: 26.05.2025

ANNEXURE A TO THE AUDITORS' REPORT

(Annexure referred to in paragraph 1 under the heading of "report on other Legal and Regulatory Requirements" of our report of even date to the members of Supreme Facility Management Limited (Formerly, Supreme Facility Management Private Limited) on the accounts for the year ended 31st March 2025)

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.
 - (B) The Company has maintained proper records showing full particulars of Intangible Assets.
 - b. The Property, Plant and Equipment are physically verified by the Management according to a phased program designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
 - c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) as disclosed in Note 12 to the financial statements, are held in the name of the Company.
 - d. The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets does not arise.
- e. Based on the information and explanations furnished to us, no proceedings have been initiated on the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.
2. In respect of Company's Inventories:
 - a. The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory and have been appropriately dealt with in the books of account.
 - b. As per information and examination, the company has availed a working capital limit of Rs 26 crores from banks and financial institutions and another Rs 5 crore in the form of Overdraft against property as collateral. The company has filed monthly statements in compliance with procedure applicable and variation observed have been disclosed in Note no. 28.
3. a. The Company has made investments or granted secured/ unsecured loans/advances in nature of loans, or stood guarantee, or provided security to its subsidiary company, details of which are as follows:

(Rs in lakhs)

Particulars	Investments
Aggregate amount granted/ provided during the year	
- Subsidiary	220.49
- Others	-
Balance outstanding as at balance sheet date in respect of above cases	
- Subsidiary	369.90
- Others	-

We draw attention to Note 13 of the financial statements, which discloses the Company's non-current investments as on March 31, 2025. The Company has initiated a review of the valuation of these investments by an independent valuer. As disclosed, the outcome of this review is pending as of the date of this report.

- b. In our opinion, the investments made and the terms and conditions of the grants of loans, during the year are, prima facie, not prejudicial to the company's interest.
 - c. The company has not granted or advances money in the nature of loans. Accordingly, the requirement to report for regularity of repayment of principal and payment of interest in respect of such loans is not applicable.
 - d. There are no amounts of loans or advances in the nature of loans granted by the Company that are overdue for more than ninety days. Accordingly, reporting under this clause is not applicable.
 - e. There were no loans or advances in the nature of loans granted by the Company that fell due during the year and were subsequently renewed or extended, nor were any fresh loans granted to settle the overdue amounts of existing loans given to the same parties. Accordingly, reporting under this clause is not applicable.
 - f. The Company has not granted any loans or advances in the nature of loans that are either repayable on demand or granted without specifying any terms or period of repayment. Accordingly, reporting under this clause is not applicable.
4. According to the information and representation, the company has not granted any loans nor made any investment in contravention of section 185 and 186 of Companies Act, 2013. It has not given any corporate guarantee for loans from any banks or financial institutions, in this regard it has complied with the provisions of section 185 & 186 of Companies Act, 2013.
 5. According to the information, the company has not accepted any deposit attracting the provision of section 73 to 76 of Companies Act, 2013 or against the directives of Reserve Bank of India.
 6. Pursuant to the rules made by the Central Government of India, the Company is not required to maintain cost records as specified under Section 148(1) of the Act in respect of its products.
 7. In respect of Company's Statutory Dues:
 - a. According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, duty of customs, duty of excise, value added tax, cess, goods and services tax and other material statutory dues, as applicable, with the appropriate authorities.
 - b. 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 statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute, except as follows:

Name of the statute	Nature of the dues	Amount (Rs in lakhs)	Period to which the amount relates	Forum where the dispute is pending	Remarks, if any
EPF	PF Interest and Demurrage Charges	150.71	Sept 2015 to August 2023	Writ petition pending at Bombay High Court	
TDS	TDS Default and Income tax outstanding	379.33	2010-2025	Income Tax and TDS	
ESIC	Arrears of contribution	95.74	Feb 2021 to Sep 2024	Appellate Authority	

8. According to the information and explanations given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
9. According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender as at the balance sheet date.
- According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.
 - In our opinion, and according to the information and explanations given to us, the term loans have been utilized for the purposes for which they were obtained.
 - According to the information and explanations given to us, and the procedures performed by us, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
 - 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, associates or joint ventures.

- 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, joint ventures or associate companies.
10. a. In our opinion and according to the information and explanations given to us, the Company has raised funds through an Initial Public Offer ("IPO") by way of fresh issue of 65,79,200 equity shares of face value of INR 10 each of the Company at an issue price of INR 76 per equity share at a Premium of INR 66 Per equity shares aggregating to INR 5000.19 Lakhs on December 18, 2024. There was a marginal excess attributable to certain administrative and compliance related costs in the estimation of IPO expenses by Rs 0.86 lakhs (Rs 500.50 lakhs was incurred against Rs 499.64 lakhs) which has been approved by the Board of Directors. There were no funds raised by way of further public offer (including debt instruments). The details of utilization of issue proceeds are as follows:

(Rs in lakhs)

Nature of the fund raised through public offer	Purpose for which funds were raised	Total amount raised (net of IPO expenses)	Amount utilized	Unutilized balance at balance sheet date
Initial Public offer	Funding working capital requirements *	3000.00	1457.95	1542.05
	Pursuing inorganic initiatives	750.00	-	750.00
	General corporate purposes **	750.55	412.03	338.52

*includes INR 242.05 Lakhs estimated for utilisation for FY 2024-25 as per the prospectus dated December 16, 2024

**includes INR 338.52 Lakhs estimated for utilisation for FY 2024-25 as per the prospectus dated December 16, 2024

- 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. Accordingly, clause 3(x)(b) of the Order is not applicable.
11. a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- b. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, was not required to be filed. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.
 - c. During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle-blower complaints have been received during the year by the Company. Accordingly, the reporting under clause 3(xi)(c) of the Order is not applicable to the Company.
12. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3(xii) of the Order is not applicable to the Company.
13. The Company has entered transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements under note no 27 as required under Accounting Standard 18 "Related Party Disclosures" specified under Section 133 of the Act.
14. a. According to the information and explanation given to us, the company does have an internal audit system as per section 138 of Companies Act, 2013, commensurate with the size and nature.
- b. We have considered the internal audit reports of the company issued till date for the period under audit which has highlighted no major discrepancies.
15. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting under clause 3(xv) of the Order is not applicable to the Company.
16. a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company.
- b. The Company has not conducted non-banking financial finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.
 - c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.
 - d. Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.
17. The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
18. There has been no resignation of statutory auditors of the company during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
19. According to the information and explanations given to us and on the basis of the financial ratios as per Note 29 to the financial statements, ageing and expected dates of realization 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 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.

Also refer to the Other Information paragraph of our main audit report which explains that the other information comprising the information included in Annual report is expected to be made available to us after the date of this auditor's report.

20. There are no unspent amount towards Corporate Social Responsibility ("CSR") on other than ongoing projects

requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

21. According to the information given to us, there have been no qualifications or adverse remarks in the audit reports issued by the respective auditors of subsidiaries and associate companies.

For **Bharat J. Rughani & Co.**

Chartered Accountants

Firm's Registration No: 101220W

Sd/-

Akash Rughani

Partner

Membership No: 139664

UDIN: 25139664BMLWVE6879

Place: Mumbai

Date: 26.05.2025

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the **Supreme Facility Management Limited (Formerly, Supreme Facility Management Private Limited)** on the standalone financial statements for the year ended 31st March 2025.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Supreme Facility Management Limited (Formerly, Supreme Facility Management Private Limited)** ("the Company") as of March 31, 2025, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance

Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial

reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Bharat J. Rughani & Co.**

Chartered Accountants

Firm's Registration No: 101220W

Sd/-

Akash Rughani

Partner

Membership No: 139664

UDIN: 25139664BMLWVE6879

Place: Mumbai

Date: 26.05.2025

Standalone Balance Sheet

as at 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,482.92	1,825.00
(b) Reserves and surplus	4	5,956.76	1,382.67
2 Non-current liabilities			
(a) Long-term borrowings	5	6,551.60	4,312.78
(b) Deferred tax liabilities (net)	6	153.34	26.09
(c) Other Long-Term Liabilities	7	296.44	411.22
3 Current liabilities			
(a) Short-term borrowings	8	4,752.73	4,124.34
(b) Trade payables			
i) Total Outstanding Dues for Micro and Small Enterprises		-	-
ii) Total Outstanding Dues Other than Micro and Small Enterprises	9	401.44	809.56
(c) Other current liabilities	10	557.40	742.45
(d) Short-term provisions	11	1,726.35	2,341.70
TOTAL		22,878.98	15,975.81
B ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments & Intangible Assets			
(i) Property Plant & Equipments	12A	8,045.01	4,749.53
(ii) Intangible assets	12B	30.94	4.07
(iii) Capital Work in Progress	12C	-	34.62
(b) Non Current Investment	13	747.06	526.57
2 Current assets			
(a) Inventories	14	122.05	99.07
(b) Trade receivables	15	8,587.47	8,836.47
(c) Cash and cash equivalents	16	2,834.00	94.55
(d) Other Bank Balance	16A	842.45	169.80
(e) Short-term loans and advances	17	1,670.00	1,461.13
TOTAL		22,878.98	15,975.81

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of Standalone Financial Statement

26-47

For Bharat J. Rughani & Co.

Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani

M.No: 139664
UDIN: 25139664BMLWVE6879

Place: Pune
Date: 26.05.2025

Rajendra Shinde

Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2025

Lalasaheb Shinde

Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2025

Standalone Statement of Profit and Loss

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
A CONTINUING OPERATIONS			
1 Revenue from operations	18	32,990.90	29,431.38
2 Other income	19	166.20	132.30
3 Total Income (1+2)		33,157.10	29,563.68
4 Expenses			
(a) Cost of materials consumed	20	3,431.81	4,559.12
(b) Employee benefits expense	21	19,670.80	15,702.97
(c) Finance costs	22	1,111.23	869.41
(d) Depreciation and amortisation expense	23	1,299.43	956.54
(e) Other expenses	24	6,759.85	6,707.89
Total expenses (4a to 4e)		32,273.12	28,795.93
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		883.98	767.75
6 Prior Period Item		-	295.53
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		883.98	472.22
8 Extraordinary items			
9 Profit / (Loss) before tax (7 ± 8)		883.98	472.22
10 Tax expense:			
(a) Current tax expense for current year		78.19	159.19
(b) (Less): MAT credit			
(c) Deferred tax		127.25	(34.87)
11 Profit / (Loss) from operations (9 ± 10)		678.54	347.90
12 Earning Per Equity share (EPS) face value of ₹ 10 Per Shares			
Basic (₹)	25	3.37	1.91
Diluted (₹)	25	3.37	1.91

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of standalone Financial Statement

26-47

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

For and On Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN: L63040PN2005PLC020759

CA Akash Rughani

M.No: 139664

UDIN: 25139664BMLWVE6879

Place: Pune

Date: 26.05.2025

Rajendra Shinde

Managing Director

DIN: 02053237

Place: Pune

Date: 26.05.2025

Lalasaheb Shinde

Chairman

DIN: 02053259

Place: Pune

Date: 26.05.2025

Amol Shingate

Chief Executive Officer

Place: Pune

Date: 26.05.2025

Nikhilesh Loya

Chief Financial Officer

Place: Pune

Date: 26.05.2025

Anshuman Singh Tomar

Company Secretary

Membership No. A54574

Date: 26.05.2025

Standalone Cash Flow Statement

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	883.98	472.22
<i>Adjustments for:</i>		
Depreciation and amortisation	1,299.43	956.54
Finance costs	1,111.23	869.41
Interest income	(75.86)	(30.95)
Profit/(Loss) on sale of Fixed Assets	0.03	(18.11)
Rental Income	(90.31)	(82.53)
	2,244.52	1,694.36
Operating profit / (loss) before working capital changes	3,128.50	2,166.58
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in assets:</i>		
Inventories	(22.98)	(32.65)
Trade receivables	249.00	(1,770.51)
Short-term loans and advances	(306.31)	(199.83)
<i>Adjustments for increase / (decrease) in liabilities:</i>		
Trade payables	(408.12)	684.96
Other current liabilities	(185.05)	329.25
Short-term provisions	(534.35)	482.87
Other Long Term Liabilities	(114.80)	221.34
	(1,322.61)	(284.57)
Cash generated from operations	1,805.89	1,882.01
Net income tax (paid) / refunds	61.75	203.50
Net cash flow from / (used in) operating activities (A)	1,744.14	1,678.51
B. Cash flow from investing activities		
Purchase of Property, Plant & Equipments and Intangible Assets	(4,705.12)	(1,572.80)
Proceeds from sale of Property, Plant & Equipments and Intangible Assets	117.96	59.58
Rental Income	90.31	82.53
Increase in the Non Current Investment	(220.49)	(0.45)
Maturity/Investment in Bank Deposit	(672.65)	(33.16)
Interest received		
- Deposits with bank	75.86	30.95
Net cash flow from / (used in) investing activities (B)	(5,314.13)	(1,433.35)

Standalone Cash Flow Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
C. Cash flow from financing activities		
Proceeds from Issue of Equity Shares	5,000.19	-
Increase in Long Term Borrowings	4,829.75	2,106.26
Repayment of long-term borrowings	(2,088.79)	(1,388.44)
Net increase / (decrease) in working capital borrowings	126.24	(85.17)
Payment towards IPO expenses	(446.72)	(53.78)
Finance cost	(1,111.23)	(869.41)
Net cash flow from / (used in) financing activities (C)	6,309.44	(290.54)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2,739.45	(45.38)
Cash and cash equivalents at the beginning of the year	94.55	139.93
Cash and cash equivalents at the end of the period 16	2,834.00	94.55

Reconciliation of Cash and cash equivalents with the Balance Sheet:

Cash and cash equivalents at the end of the period *

* Comprises:

(a) Cash on hand	16	20.98	11.11
(b) Balances with banks			
In current accounts	16	1,755.41	16.18
In deposit accounts	16	1,057.61	67.26
		2,834.00	94.55

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of Standalone Financial Statement

26-47

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 25139664BMLWVE6879

Place: Pune
Date: 26.05.2025

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2025

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2025

Notes to Standalone Financial Statement

for the year ended 31 March 2025

1 Corporate information

Supreme Facility Management Private Limited was incorporated on 19 May, 2005. Presently, the issued and paid-up capital of the company is 2,48,29,200 Equity shares of ₹ 10 each. From 1st March 2024 the company has been converted from Private Limited to Public Limited. The Company is having registered office situated at "Kohinoor World Tower, Tower - 3, 10th Floor, Office No. 1002 To 1005, Old Pune Mumbai Highway, Chinchwad East, Pune - 411019" & is engaged in Integrated Facility Management, Employee Transportation, Production Support Services and Supply Chain Management. Integrated Facility Management Includes Housekeeping, Manpower Supply, Staffing and Other Services related to Facility Management.

2.1 Basis of accounting and preparation of financial statements

The 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 notified under Section 211(3C) of the Companies Act, 1956 ("the 1956 Act") (which continue to be applicable in respect of Section 133 of the Companies Act, 2013 ("the 2013 Act") in terms of General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs) and the relevant provisions of the 1956 Act /the 2013 Act, as applicable. The financial statements have been prepared on accrual basis under the historical cost convention on a going concern basis.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

2.3 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, GST.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.6 Depreciation and amortisation

Depreciation has been provided on the Straight Line method as per the rates prescribed in Schedule II (Sec. 123) to the Companies Act, 2013

2.7 Revenue recognition

The Company derives business primarily from Integrated Facility Management, Employee Transportation, Production support services. Revenue is recognised upon transfer of control of promised product or services to the customer in an amount that reflects the consideration the company has received or expects to receive in exchange for these products or services. Revenue is recognised to the extent that it is possible that the economic benefits will flow to the Company and the revenue can be

reliably measured regardless of when the payment is being made. Goods and Services Tax (GST) is collected by company on behalf of the government and the same is deposited on the due dates as per the GST Laws. Thus the same is excluded from revenue.

2.8 Other income

Interest income is accounted on accrual basis. Rental Income is recognized based on the rent due as per the contract.

2.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates. In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment. The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

2.11 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value. Other government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

2.12 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.13 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under : (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and (b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

2.14 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets,

pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.15 Segment reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.16 Leases

Where the Company as a lessor leases assets under finance leases, such amounts are recognised as receivables at an amount equal to the net investment in the lease and the finance income is recognised based on a constant rate of return on the outstanding net investment. Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year. Lease arrangements where the risks and rewards incidental to ownership of an asset

substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.18 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in

one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their

present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.20 Derivative contracts

The Company enters into derivative contracts in the nature of foreign currency swaps, currency options, forward contracts with an intention to hedge its existing assets and liabilities, firm commitments and highly probable transactions. Derivative contracts which are closely linked to the existing assets and liabilities are accounted as per the policy stated for Foreign Currency Transactions and Translations. Derivative contracts designated as a hedging instrument for highly probable forecast transactions are accounted as per the policy stated for Hedge Accounting. All other derivative contracts are marked-to-market and losses are recognised in the Statement of Profit and Loss. Gains arising on the same are not recognised, until realised, on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Notes to Standalone Financial Statement

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

3 SHARE CAPITAL

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	INR in ₹	Number of shares	INR in ₹
(a) Authorised				
Equity shares of ₹ 10 each with voting rights	2,60,00,000	26,00,00,000	2,60,00,000	26,00,00,000
(b) Issued				
Equity shares of ₹ 10 each with voting rights	1,82,50,000	18,25,00,000	1,82,50,000	18,25,00,000
(c) Subscribed and fully paid up				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000
Total	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000

Notes:

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2025								
- Number of shares*	1,82,50,000	65,79,200	-	-	-	-	-	2,48,29,200
- Amount (₹)	18,25,00,000	6,57,92,000	-	-	-	-	-	24,82,92,000
Year ended 31 March, 2024								
- Number of shares	2,50,000	-	1,80,00,000	-	-	-	-	1,82,50,000
- Amount (₹)	25,00,000	-	18,00,00,000	-	-	-	-	18,25,00,000

* Company has issued 65,79,200 fresh equity shares of ₹ 10 each through IPO.

(i) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rajendra Shinde	86,29,476	34.76%	86,29,476	47.28%
Lalasaheb Shinde	91,20,474	36.73%	91,20,474	49.98%

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

4 RESERVES AND SURPLUS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Surplus		
Opening balance	983.71	2,524.38
Less: Capitalization through Bonus Issue	-	(1,800.00)
(Less)/Add: IPO Expenses	-	(53.78)
Add: Profit / (Loss) for the year	678.54	347.90
Less: Transfer to Reserves	(67.85)	(34.79)
Closing balance	1,594.40	983.71
(b) Security Premium		
Opening balance		
Add: Addition During the Year	4,342.27	-
Less: IPO Expenses	(446.72)	-
Closing balance	3,895.55	-
(c) General Reserve		
Opening balance	398.96	364.17
Addition in General Reserve	67.85	34.79
Closing balance	466.81	398.96
Total	5,956.76	1,382.67

5 LONG TERM BORROWINGS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Term loans		
From banks	6,551.60	3,975.69
From NBFC	-	337.09
Total	6,551.60	4,312.78

5A Nature of Security and terms of repayment

Nature of Loan

i) Vehicle Loan

Vehicle loan from bank, is secured by first charge of certain Passenger Vehicles, repayable in 3 to 60 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 11.25% P. A.

ii) GECL Loan

GECL Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable in 36 to 48 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

iii) Loan Against Property

Loan Against Property, is secured by first charge of Property owned by Promoters and Company, repayable in 48 to 180 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

6 DEFERRED TAX

Particulars	As at 31 March 2025	As at 31 March 2024
Deferred Tax Liability / (Asset)	153.34	26.09
Total	153.34	26.09

7 OTHER LONG TERM LIABILITIES

Particulars	As at 31 March 2025	As at 31 March 2024
Advance from Subcontractor	115.20	162.60
Provision for Employee Benefits	181.24	248.62
Total	296.44	411.22

8 SHORT TERM BORROWINGS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Working Capital Loan		
From banks	2,541.36	2,283.53
(b) Fleet Card		
From Bank	45.82	177.42
(c) Term Loan		
Current Maturities of Long Term Debts (within 12 Months)	2,165.55	1,663.39
Total	4,752.73	4,124.34

A Nature of Security and terms of repayment

Nature of Loan

i) Working Capital

Working Capital Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable on demand along with interest in the range of 7.5% to 9.5% P. A.

ii) Fleet Card

Fleet Card is Unsecured Credit card for Diesel Purchase payable in 7-15 Days from the Date of Statement.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

9 TRADE PAYABLES

Particulars	As at 31 March 2025	As at 31 March 2024
Trade payables - Others	277.46	125.94
Trade payables - Related Party	123.98	683.62
Total	401.44	809.56

9A Trade Payables Ageing Schedule

Particulars	As at 31 March 2025	As at 31 March 2024
A. MSME		
Less Than 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
B. Other Then MSME		
Less Than 1 Years	401.44	732.41
1-2 Years	-	44.76
2-3 Years	-	8.84
More than 3 Years	-	23.55
Total (A+B)	401.44	809.56

10 OTHER CURRENT LIABILITIES

Particulars	As at 31 March 2025	As at 31 March 2024
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	456.71	671.55
(ii) Advance against Asset Sale	4.60	17.84
(iii) Security Deposit	96.09	53.06
Total	557.40	742.45

11 SHORT TERM PROVISIONS

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Tax	78.19	159.19
Provision for Employee Benefits	1,646.16	1,634.55
For Other Outstanding Expenses	2.00	547.96
Total	1,726.35	2,341.70

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

12 PROPERTY PLANT & EQUIPMENTS & INTANGIBLE ASSETS

Asset	Gross Block			Depreciation Block			Net Block	
	As at 01-04-2024	Additions for the period	Deductions/ Transfers	Revaluation	As at 31-03-2025	As at 01-04-2024	As at 31-03-2025	As at 01-04-2024
A) Tangible Assets								
Office Equipment	17.19	6.29	-	-	23.48	16.51	18.09	0.68
Vehicle	6,624.40	3,930.20	1,406.65	-	9,147.95	3,358.50	3,186.40	3,265.90
Building	985.47	-	-	-	985.47	221.05	238.98	764.42
Boat Laundry	336.38	-	-	-	336.38	180.73	212.89	155.65
Computer	27.32	-	-	-	27.32	19.72	22.66	7.60
Furniture	80.27	441.94	-	-	522.21	65.10	78.98	15.17
Plant & Machinery	1,290.08	330.40	-	-	1,620.48	749.97	860.28	540.11
Total [A]	9,361.11	4,708.83	1,406.65	-	12,663.29	4,611.58	4,618.28	4,749.53
B) Intangible Assets								
Software	23.69	30.91	-	-	54.60	19.62	23.66	4.07
Total [B]	23.69	30.91	-	-	54.60	19.62	23.66	4.07
Grand Total [A + B]	9,384.80	4,739.74	1,406.65	-	12,717.89	4,631.20	4,641.94	4,753.60
Previous Year	8,229.23	1,538.18	382.61	-	9,384.80	4,015.80	4,631.20	4,213.43
[C] Capital Work in Progress	34.62	-	34.62	-	-	-	-	34.62

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

13 NON CURRENT INVESTMENTS

Particulars	As at 31 March 2025	As at 31 March 2024
Non Traded Investment Unquoted		
Shares In Zipgo Technology India Pvt. Ltd.	353.66	353.66
Shares In Trimurty Utility Services Pvt. Ltd.	369.90	149.41
LVSG Joint Venture	1.00	1.00
Shares in Purple Crest	0.45	0.45
Shares In Ialpha Mobility Solutions Pvt. Ltd.	0.83	0.83
Investment in Everdew Engineering Pvt. Ltd.	18.22	18.22
Investments in Gratuity Fund (Unquoted)	3.00	3.00
Total	747.06	526.57

* The company has engaged an independent valuer to review the valuation of these investments. The company will evaluate and give effect to any adjustments, if necessary, upon completion of the valuation review.

14 INVENTORIES (AT LOWER OF COST OR NET REALISABLE VALUE)

Particulars	As at 31 March 2025	As at 31 March 2024
Stores and spares	122.05	99.07
Total	122.05	99.07

15 TRADE RECEIVABLES

Particulars	As at 31 March 2025	As at 31 March 2024
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	508.26	385.70
Unsecured, considered doubtful	3.16	-
Less - Provision for Doubtful Debt	(2.09)	-
Other Trade receivables		
Unsecured, considered good	7,152.45	7,995.47
Receivable From Related Party	925.69	455.30
Total	8,587.47	8,836.47

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

15A. Trade Receivables Ageing

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Receivables Considered Good		
Less Than 6 Month	8,078.14	8,450.77
6 Months - 1 Years	170.71	183.15
1 Year - 2 Years	337.55	201.53
2 Years - 3 Years	-	1.02
More than 3 Years	-	-
Less - Provision for Doubtful Debts	-	-
	8,586.40	8,836.47
Trade Receivables Considered Doubtful		
Less Than 6 Month	-	-
6 Months - 1 Years	-	-
1 Year - 2 Years	-	-
2 Years - 3 Years	2.14	-
More than 3 Years	1.02	-
Less - Provision for Doubtful Debts	(2.09)	-
	1.07	-
Total	8,587.47	8,836.47

16 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Cash on hand	20.98	11.11
(b) Balances with banks		
(i) In current accounts	1,755.41	16.18
(ii) Fixed deposit *	1,057.61	67.26
Total	2,834.00	94.55

* Out of the above INR 247.05 Lakhs (INR 67.26 Lakhs in FY 2024) is earmarked against issuance of Bank Guarantee.

16A Other Bank Balance other than Cash and Cash Equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Deposit having Maturity More than 3 Months but less than 12 Months	842.45	169.80
Total	842.45	169.80

* Out of the above INR 12.45 Lakhs (INR 169.80 Lakhs in FY 2024) is earmarked against issuance of Bank Guarantee.

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

17 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	416.49	327.51
Accrued Interest	35.11	0.85
Advance for Capital Goods Purchase	120.91	-
Related Party Advances - Against Purchase of Capital Goods	1.14	-
Related Party Advances - Against Investment	-	208.25
(b) Loans and advances to employees		
Unsecured, considered good	54.05	52.09
Unsecured, considered good to Related Party	43.86	31.27
(c) Prepaid expenses - Unsecured, considered good	137.42	193.93
(d) Balances with government authorities, considered goods		
PF Authorities	150.71	-
TDS Receivable	698.76	637.01
(e) Others - Advance for Expenses		
Unsecured, considered good	11.55	10.22
Total	1,670.00	1,461.13

18 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Sale of products	66.14	71.01
Sale of services	32,924.76	29,360.37
Total	32,990.90	29,431.38

19 OTHER INCOME

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest income	75.86	30.95
Profit on Sale of Assets	0.03	18.11
Other non-operating income	-	0.71
Rental Income	90.31	82.53
Total	166.20	132.30

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Breakup of Interest Income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest from banks on deposits	56.32	9.65
Interest on income tax refund	19.54	21.30
Total - Interest income	75.86	30.95

20 COST OF MATERIAL CONSUMED

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Opening stock	99.07	66.42
Add: Purchases	3,454.79	4,591.77
Less: Closing stock	122.05	99.07
Cost of Material Consumed	3,431.81	4,559.12
Total	3,431.81	4,559.12

21 EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries and wages	17,615.07	14,082.49
Contributions to provident and other funds	1,963.30	1,571.13
Staff welfare expenses	92.43	49.35
Total	19,670.80	15,702.97

22 FINANCE COSTS

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Interest expense on:		
(i) Borrowings	1,024.94	841.52
(ii) Others (Duties & Taxes with Interest)	69.59	24.54
(iii) Bank Charges	16.70	3.35
Total	1,111.23	869.41

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

23 DEPRECIATION AND AMORTISATION EXPENSES

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Depreciation and amortisation for the year on all assets as per Note 12 A _12 B	1,299.43	956.54
Total	1,299.43	956.54

24 OTHER EXPENSES

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Payment to Auditors (Note No 24A)	8.13	8.00
Rent	243.53	179.69
Rates & Taxes	26.36	17.26
Service Charges	1,187.18	1,430.43
Other Transportation Cost	1,725.93	1,521.26
Diesel Charges	2,437.70	2,604.81
Director Remuneration	144.00	144.00
Repairs and Maintenance Expenses	169.81	126.68
Insurance and Vehicle Expenses	225.57	193.56
Professional Fees and Consultancy Charges	104.98	114.10
Donation	0.43	0.98
General Administration and Operating Expenses	475.14	359.12
Provision for Doubtfull Debts	2.09	-
Corporate Social Responsibility Expenses	9.00	8.00
Total	6,759.85	6,707.89

24A Payment to Auditors

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Audit Fees	7.00	8.00
Tax Audit	1.00	-
Reimbursement of Auditor expenses	0.13	-
Total	8.13	8.00

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

25 EARNINGS PER SHARE

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Earnings per share		
<u>Basic</u>		
Net profit / (loss) for the year	678.54	347.90
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	678.54	347.90
Weighted average number of equity shares	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (INR Per Share)	3.37	1.91
<u>Diluted</u>		
Net profit / (loss) for the year	678.54	347.90
Less: Preference dividend and tax thereon	-	-
Net profit/ (loss) for the year attributable to the equity shareholders	678.54	347.90
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit/ (loss) attributable to equity shareholders from continuing operations (on dilution)	678.54	347.90
Weighted average number of equity shares for Basic EPS	201.61	182.50
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Diluted (INR Per Share)	3.37	1.91

26 CONTINGENT LIABILITIES

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Contingent liabilities and commitments (to the extent not provided for)		
(a) Performance Bank Guarantees issued by the company	94.06	430.13
(b) Disputed statutory levies (Excise, Maharashtra VAT, Income Tax)	379.33	37.40
(c) Disputed statutory levies (Provident Fund)	150.71	-
(d) Disputed statutory levies (ESIC)	95.74	-
Total	719.84	467.53

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

27 PARTICULARS OF RELATED PARTY TRANSACTIONS

Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde Rajendra L Shinde Amol Sharad Shingate Nikhilesh Loya Varsha Sahbani (Till 31st December 2024) Anshuman Tomar (From 07th January 2025) Sagar Jadhav Gautam Sharma Bhaskar Bhattacharya (Till 27th March 2025) Asha Kaul (From 9th February 2025) Manisha Rajendra Shinde
ii	Firms in which KMP / Relatives of KMP can exercise significant influence	Supreme Motion Pictures Pvt Ltd Trimurty Utility Services Private Limited Ialpha Mobility Solutions Pvt Ltd Arya Enterprises Everdew Engineering Pvt Ltd Supreme Holidays India Private Limited L V Shinde Group Joint Venture Purple Crest Services Private Limited

Note: Related parties have been identified by the Management.

27 DETAILS OF RELATED PARTY TRANSACTIONS DURING BELOW MENTIONED YEARS

Sr. No.	Particulars	As at 31st March 2025			Total
		KMP	Entities in which KMP/ relatives of KMP have significant influence	Others	
i	Directors and KMP Remuneration	193.98	-	-	193.98
ii	Director Sitting Fees	2.40	-	-	2.40
iii	Purchase of Services	-	441.82	-	441.82
iv	Sale of Services	-	118.39	-	118.39
v	Acquisition of Shares in the Subsidiary Company	220.49	-	-	220.49
Balances outstanding at the end of the year					
i	Payable for Services	-	123.98	-	123.98
ii	Advances given against Salary and Expenses	43.86	-	-	43.86
iii	Receivable Against Services	-	925.69	-	925.69
iv	Advance Against Capital Goods	-	1.14	-	1.14

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Sr. No.	Particulars	As at 31st March 2024			
		KMP	Entities in which KMP/ relatives of KMP have significant influence	Others	Total
i	Directors and KMP Remuneration	172.95	-	-	172.95
ii	Purchase of Services	-	949.55	-	949.55
iii	Sale of Services	-	69.73	-	69.73
Balances outstanding at the end of the year					
i	Payable for Services	-	683.62	-	683.62
ii	Advances given against Salary and Expenses	31.27	-	-	31.27
iii	Receivable Against Services	-	455.30	-	455.30
iv	Advance Against Investment	-	208.25	-	208.25

28 DISCLOSURE PERTAINING TO STOCK STATEMENT FILED WITH BANKS OR FINANCIAL INSTITUTIONS

Details of receivables and stock reported in the quarterly stock statement and as per books of accounts

Period	Name of the Bank/ Financial Institution	Aggregate working capital limits sanctioned	Nature of Current Asset offered as Security	Amount disclosed as per Half return/statement	Amount as per books of account	Difference
H1_2024-25	HDFC Bank Limited & Axis Bank Limited	2,600.00	Receivables and Inventory	5,351	10,292	4,941
H2_2024-25	HDFC Bank Limited & Axis Bank Limited	2,600.00	Receivables and Inventory	5,839	8,587	2,748

Company has submitted the Stock Statement to HDFC Bank and Axis Bank Limited. The Discrepancy in respect to Stock Statement and Financial Statements is because the final closure processes of the accounts maintained by the company were not fully up to date at the time of filing the stock statement

29 RATIO ANALYSIS

Sr. No.	Particulars	Formula	Ratio		% variance	Reasons for variance
			31st Mar'25	31st Mar'24		
1	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	1.89	1.33	42%	The increase in Current Ratio is due to proceeds from IPO which is invested in short term Deposit
2	Debt Equity Ratio	$\frac{\text{Total debt}}{\text{Shareholder's equity}}$	1.34	2.63	49%	Due to IPO proceeds
3	Debt Service Coverage Ratio	$\frac{\text{NPAT} + \text{Depreciation} + \text{Finance cost} - \text{other income}}{\text{Debt}}$	1.35	1.23	10%	
4	Return on Equity	$\frac{\text{Net income}}{\text{Shareholder's equity}}$	8%	20%	-60%	Due to IPO proceeds
5	Inventory Turnover	$\frac{\text{COGS}}{\text{Average inventory}}$	28.12	46.02	-39%	It has changed due to change in the Business Mix
6	Trade Receivable Turnover	$\frac{\text{Total revenue}}{\text{Average trade receivables}}$	3.86	3.35	15%	Collection Days get decreased due to control on Credit policy
7	Trade Payable Turnover	$\frac{\text{Total Purchases}}{\text{Average trade payables}}$	8.55	5.63	52%	It has changed due to change in the Business Mix

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Sr No.	Particulars	Formula	Ratio		% variance	Reasons for variance
			31st Mar'25	31st Mar'24		
8	Net Capital Turnover	Total sales Shareholder's equity	3.91	9.18	-57%	Due to IPO proceeds
9	Net Profit Ratio	NPAT Total revenue	2.05%	1.18%	74%	Due to Prior Period expenses provision of the Employee Gratuity
10	Return on Capital Employed	EBIT Total assets-total current liabilities	12.92%	20.57%	-37%	Due to IPO proceeds

30 CORPORATE SOCIAL RESPONSIBILITY (CSR)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Total of Previous Year Shortfall	NA	NA
Amount required to be spend by the company during the year	8.00	7.30
Company expensed the CSR funds till Mar 25	9.00	8.00

31 AMOUNT PAYABLE TO MICRO, SMALL OR MEDIUM UNDERTAKINGS

On the basis of information available with the company, there are no amounts payable to Micro, Small or Medium Undertakings

32 LEASES

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Rent Debited to P& L Accounts	243.53	179.69
- Obligation		
a) Payable within 1 Years ₹ 101.11 Lacs		
b) Payable within 1-3 Years ₹ 322.51 Lacs		

33 EMPLOYEE BENEFIT PLANS

Defined Contribution Plan

The Company Provident Fund are the defined benefit Contribution Plan. Below is the amount being the contribution made to recognized provident fund is recognized as expenses for the year under employee benefit expenses.

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Employer Contribution towards Provident Fund	1,549.19	1,241.50

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Defined benefit plans

The Company offers the following employee benefit schemes to its employees:

i. Gratuity

The following table sets out the funded status of the defined benefit schemes and the amount recognised in the financial statements:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Components of employer expense		
Current service cost	604.09	458.59
Interest cost	57.87	67.01
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	(461.67)	(560.18)
Total expense to be recognised in the Statement of Profit and Loss	200.29	(34.58)
Less: Gratuity Expenses for Reimbursement Basis *	165.17	(96.26)
Net Expenses Recognised in the Statement of Profit & Loss Account	35.12	61.68

**The Employee benefit Expenses towards Gratuity and Related reimbursement right for the Associates employee for the year have been netted from the expenses recognised in the Profit & Loss Account.*

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Actual contribution and benefit payments for year		
Actual benefit payments	(120.37)	(38.80)
Actual contributions	-	-
Change in defined benefit obligations(DBO) during the year		
Present value of DBO at beginning of the year	863.96	937.34
Current service cost	604.09	458.59
Interest cost	57.87	67.01
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	(461.67)	(560.18)
Past service cost	-	-
Benefits paid	(120.37)	(38.80)
Benefits payable	-	-
Gross Present value of DBO at the end of the year	943.87	863.96

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement*	762.63	615.34
Net Present value of DBO at the end of the year	181.24	248.62

***The Employee benefit Net Present value Related to reimbursement right for the Associates employee for the year have been netted of from the liability recognised in the Balance Sheet**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Change in fair value of assets during the year		
Plan assets at beginning of the year	-	-
Acquisition adjustment	-	-
Expected return on plan assets	-	-
Actual company contributions	-	-
Actuarial gain / (loss)	-	-
Benefits paid	-	-
Plan assets at the end of the year	-	-
Actual return on plan assets	-	-
Composition of the plan assets is as follows:		
Government bonds	-	-
PSU bonds	-	-
Equity mutual funds	-	-
Others	-	-
Actuarial assumptions		
Discount rate	6.50%	7.20%
Expected return on plan assets	NA	NA
Salary escalation	3.00%	5.00%
Mortality tables	Indian Assured Lives Mortality (2012-14) -ultimate	Indian Assured Lives Mortality (2012-14) -ultimate

The discount rate is based on the prevailing market yields of Government of India securities as at the Balance Sheet date for the estimated term of the obligations.

34 SEGMENT REVENUE, RESULTS AND CAPITAL EMPLOYED

Segment Reporting

Based on the guidelines given in the AS 17, the Company is presently engaged in 3 Segments -

- IFM - Integrated Facility Management
- ET - Employee Transportation
- FIF - Factory within Factory (Production Support Services)

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Revenue, Expenses, Assets and Liabilities which related to the company as a whole and not allocable to segment on reasonable basis have been included under "Unallocable"

For the Year Ended 31st March 2025	IFM	ET	PSS	Unallocable	Total
Segment Revenue	23,567.29	8,589.12	834.49	166.20	33,157.10
Segment Expenses	21,500.44	7,128.97	752.71	2,891.00	32,273.12
Segment Result	2,066.85	1,460.15	81.78	(2,724.80)	883.98
Segment Assets	8,501.99	6,820.76	37.40	7,518.83	22,878.98
Segment Liabilities	29.34	250.57	-	22,599.07	22,878.98
Capital Expenditure	330.40	3,930.20		444.52	4,705.12

For the Year Ended 31st March 2024	IFM	ET	PSS	Unallocable	Total
Segment Revenue	21,102.77	7,677.61	651.00	132.30	29,563.68
Segment Expenses	19,232.81	6,445.35	588.38	2,529.39	28,795.93
Segment Result	1,869.95	1,232.26	62.63	(2,397.09)	767.75
Segment Assets	3,562.90	4,986.50	23.61	7,402.80	15,975.81
Segment Liabilities	631.68	350.60	-	14,993.53	15,975.81
Capital Expenditure	196.25	1,331.58		44.97	1,572.80

35. TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

There are no proceedings which have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Properties Transactions Act, 1988 and rules made thereunder

36. REVALUATION OF PROPERTY, PLANT AND EQUIPMETS

Company has not revalued its Property, Plant and Equipment, and other assets of the company. So the details as required to be provided are not applicable to the company

37. LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS AND KMP

The Company has not granted any loans and advances to promoters, directors and key managerial persons

38. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company does not have any transactions with struck off companies.

39. DETAILS OF BENAMI PROPERTIES HELD IN NAME OF COMPANY

Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

40. DISCLOSURE IN CASE OF WILFUL DEFAULTER

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India

Notes to Standalone Financial Statement (Contd...) for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

41. DISCLOSURE IN CASE OF TRADING AND INVESTMENT IN CRYPTO OR VIRTUAL CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

42. REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

Company have registered and satisfied all the charges as required under the Act with Registrar of Companies except as below -

Charge No	Date of Charge	Bank/Institute No	Amount of Charge	Remarks
10377623	31/07/2012	FUTURE CAPITAL HOLDINGS LIMITED	71,98,875	Due to Non Availability of Contact and DSC from Banks
10098977	12/10/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LIMITED	12,50,000	
10055794	31/05/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	48,33,700	

43. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company is complied with the Layers of Companies

44. DECLARATION OF UNDISCLOSED INCOME IN TAX ASSESSMENTS

The Company does not have any transactions that are not recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 2024, in the tax assessments under the Income Tax Act, 1961.

45. DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT, 2006

Particulars	As at 31 March 2025	As at 31 March 2024
A) Amounts outstanding but not due	NIL	NIL
B) Amounts due but unpaid	NIL	NIL
C) Amounts paid after appointed date during the year	NIL	NIL
D) Amount of interest accrued and unpaid	NIL	NIL
E) Amount of estimated interest due and payable to actual date of payment	NIL	NIL

46 UTILIZATION OF MONEY RAISED IN IPO

Sr. No.	Nature of the Funds raised (Amount in Lakhs)	Total Amount Raised	Amount Utilized	Unutilized balance as at 31 March 2025
1	Funding working capital requirements *	3,000.00	1,457.95	1,542.05
2	Pursuing inorganic initiatives	750.00	-	750.00
3	General corporate purposes **	750.55	412.03	338.52
Total		4,500.55	1,869.98	2,630.57

*includes INR 242.05 Lakhs estimated for utilisation for FY 2024-25 as per the prospectus dated December 16, 2024

**includes INR 338.52 Lakhs estimated for utilisation for FY 2024-25 as per the prospectus dated December 16, 2024

Notes to Standalone Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

47 ACQUISITION OF CONTROLLING INTEREST IN SUBSIDIARY

During the financial year ended 31st March 2025, the Group increased its ownership interest in its subsidiary, Trimurty Utility Services Privated Limited, from 55% to 100% by acquiring the remaining 45% equity interest from the non-controlling shareholders.

The acquisition of the non-controlling interest was accounted for as an equity transaction in accordance AS 21 – Consolidated Financial Statements. Accordingly, no gain or loss was recognized in profit or loss. The difference between the consideration paid and the carrying amount of the non-controlling interest has been recognized directly in equity under retained earnings as Capital Reserve.

Details of the transaction are as follows:

Date of Acquisition	Previous Shareholding	Additional Shareholding	Consideration Paid (In Lakhs)
05th Oct 2024	55%	45%	220.49

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 25139664BMLWVE6879

Place: Pune
Date: 26.05.2025

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2025

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2025

Independent Auditor's Report

To
The Members of
Supreme Facility Management Limited
(formerly known as *Supreme Facility Management Private Limited*)

Report on the Audit of the Consolidated Financial Statements for the year ended March 31, 2025

Opinion

We have audited the accompanying consolidated financial statements of Supreme Facility Management Limited (formerly known as *Supreme Facility Management Private Limited*) (hereinafter referred to as the 'Holding Company') its subsidiary (Holding Company and its subsidiaries together referred to as 'the Group') and its associate, which comprise the consolidated Balance-Sheet for the year ended March 31, 2025, and the consolidated statement of Profit and Loss, the consolidated cash flows Statement for the period then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor on separate financial statements and on the other financial information of the subsidiaries and associate, the aforesaid consolidated 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 specified under Section 133 of the Act, of the consolidated state of affairs (consolidated financial position) of the Group and its associate for the year ended March 31, 2025, and its consolidated profit (consolidated financial performance) its consolidated cash flows for the period ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant

to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors are responsible for the other information. The other information comprises the information included in the board report but does not include the Consolidated Financial Statements, Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs (consolidated financial position), consolidated profit (Consolidated financial performance) and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate

accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and its associate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and associate are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 SA's 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 as is of these consolidated financial statements.

As a part of an audit in accordance with SA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures

responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group and the associate has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and the associate 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits

carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

Other Matters

We did not audit the financial statements of 3 subsidiaries, whose financial statements reflect total assets of Rs. 3211.32 Lakhs and total revenues of Rs. 7310.49 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The Consolidated financial statement also includes the share of profit after tax (after minority interest) of Rs. 104.19 lakhs for the year ended 31st March 2025, as considered in consolidated financial statements, in respect of the subsidiaries, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and associate, is based solely on the reports of the other auditors.

The consolidated financial statements also include the share of net profit of Rs. 11.8 Lakhs for the year ended 31st March 2025, as considered in the consolidated financial statements, in respect of 2 associates, whose financial statements have not been audited by us. In respect of one associate, whose profit aggregates to Rs 7.08 Lakhs, the financial statements are unaudited and have been furnished to us by the Management. Our opinion on the consolidated financial statements, as it pertains to the amounts and disclosures included for this associate, and our report under sub-section (3) of Section 143 of the Act, are based solely on these unaudited financial statements. In our opinion, and according to the information and explanations provided by the Management, these financial statements are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on work done by and the reports of other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, based on our audit and on the consideration of the report of the other auditors on separate financial statement and other financial information of the subsidiaries and associates, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.
 - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears on our examination of those books and the reports of the other auditors.
 - c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - d. In our opinion, the aforesaid consolidated financial statement complies with the accounting standard specified under section 133 of the Act.
 - e. On the basis of the written representations received from the directors of the Holding Company as on May 24, 2025 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group company are disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to adequacy of the internal financial controls over financial reporting of the group and the operating effectiveness of such controls, refer to our separate report in Annexure "A"
 - 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 Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group. (Refer Note 32) to the consolidated financial statements.
- ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding company, and its subsidiaries.
- iv. Based on our examination which included test checks, and that performed by respective auditors of the subsidiary companies incorporated in India whose financial statements have been audited under the Act, except for the instances mentioned below, the Holding Company and its subsidiary have used an accounting software for maintaining its books of account which has a feature of audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:
 - a. In respect of the Holding Company, the feature of audit trail (edit log) was not enabled at the database layer of the accounting software for the entire audit
 - b. In respect of three subsidiary companies and two associate companies, the feature of audit trail (edit log) was not enabled in respect of an ancillary accounting software for maintenance of employee records and revenue recognition.

Further, for the periods where the audit trail (edit log) facility was enabled for the respective

accounting software, the auditor of the subsidiary company has not highlighted any issue with the audit trail feature being tampered with.

- v. 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 explanation given to us, the remuneration paid during the period under audit by the Holding company and its subsidiaries to the directors is in accordance with the provision of Section 197 of the Act. The remuneration paid to any director of the Holding company and its subsidiaries, is not excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.
2. According to the information and explanations given to us and based on the Audit report of the independent auditors of the respective companies included in the consolidated financial statements, as provided to us by the Management of the Parent Company, we report that there are no qualifications or adverse remarks by the respective auditors in the Audit Reports of the said companies included in the consolidated financial statements.

For **Bharat J Rughani & Co.**
Chartered Accountants
FRN: 101220W

Sd/-
Akash Rughani
Partner

Place: Mumbai
Date: 26.05.2025

Mem. No.: 139664
UDIN: 25139664BMLWVC6881

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the **Supreme Facility Management Limited (formerly known as Supreme Facility Management Private Limited)** on the consolidated financial statements for the year ended 31st March 2025.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Supreme Facility Management Limited (formerly known as Supreme Facility Management Private Limited)** ("the holding Company") as on March 31, 2025, in conjunction with our audit of the consolidated financial statements of the Company for the period ended on that date and relied upon the Audited Financial Reports of the subsidiary companies.

Management's Responsibility for Internal Financial Controls

The management of the holding company, its subsidiaries and associates are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial

controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

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

use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In conjunction with our audit of the Consolidated Financial Statements of Supreme Facility Management Limited (*formerly known as Supreme Facility Management Private Limited*) (hereinafter referred to as "the Holding Company") as for the year ended March 31, 2025, we have audited the internal financial controls with reference to the consolidated financial statements of the holding company and relied on the audit reports issued by auditors for the subsidiaries of the holding company.

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, have, in all material respects, an adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls with reference to Consolidated Financial Statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to Consolidated Financial Statements established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For **Bharat J Rughani & Co.**
Chartered Accountants
FRN: 101220W

Sd/-
Akash Rughani
Partner

Place: Mumbai
Date: 26.05.2025

Mem. No.: 139664
UDIN: 25139664BMLWVC6881

Consolidated Balance Sheet

as at 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,482.92	1,825.00
(b) Reserves and surplus	4	6,389.24	1,656.45
2 Minority Interest		173.54	379.62
3 Non-current liabilities			
(a) Long-term borrowings	5	6,571.22	4,351.74
(b) Deferred tax liabilities (net)	6	133.73	5.14
(c) Other Long-Term Liabilities	7	299.85	417.86
4 Current liabilities			
(a) Short-term borrowings	8	5,053.06	4,312.15
(b) Trade payables			
i) Total Outstanding Dues for Micro and Small Enterprises	9	-	-
ii) Total Outstanding Dues Other than Micro and Small Enterprises	9	875.13	814.26
(c) Other current liabilities	10	715.04	883.45
(d) Short-term provisions	11	2,276.16	2,906.66
TOTAL		24,969.89	17,552.33
B ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments & Intangible Assets			
(i) Property Plant & Equipments	12A	8,120.14	4,836.82
(ii) Capital Work in Progress	12B	-	34.62
(ii) Intangible assets	12C	86.64	73.77
(b) Non Current Investment	13	354.76	342.16
(c) Long Term Loans & Advances	14	15.22	15.22
(d) Goodwill		8.49	8.49
2 Current assets			
(a) Inventories	15	207.59	178.28
(b) Trade receivables	16	10,370.67	9,942.05
(c) Cash and cash equivalents	17	2,924.40	147.51
(d) Other Bank Balance	17A	887.58	169.80
(e) Short-term loans and advances	18	1,994.40	1,803.61
TOTAL		24,969.89	17,552.33

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of Standalone Financial Statement

27-46

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 25139664BMLWVC6881

Rajendra Shinde
Managing Director
DIN: 02053237

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Place: Pune
Date: 26.05.2025

Place: Pune
Date: 26.05.2025

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2025

Consolidated Statement of Profit and Loss

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	19	40,136.45	35,538.67
2 Other income	20	212.75	156.72
3 Total revenue (1+2)		40,349.20	35,695.39
4 Expenses			
(a) Cost of materials consumed	21	4,521.73	5,329.09
(b) Employee benefits expense	22	25,133.51	20,547.59
(c) Finance costs	23	1,156.38	901.99
(d) Depreciation and amortisation expense	24	1,326.15	967.74
(e) Other expenses	25	7,064.58	6,855.83
Total expenses		39,202.35	34,602.24
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,146.85	1,093.15
6 Prior Period Item		47.86	306.53
7 Profit / (Loss) before extraordinary items and tax (5 + 6)		1,098.99	786.62
8 Extraordinary items		-	-
9 Profit / (Loss) before tax (7 + 8)		1,098.99	786.62
10 Tax expense:			
(a) Current tax expense for current year		131.36	246.93
(b) Deferred tax liability		128.59	(48.78)
11 Profit / (Loss) from operations (9 - 10)		839.04	588.47
12 Minority Interest		56.32	91.05
13 Share of Profit from Associates/Joint Venture		12.61	2.18
14 Profit(Loss) for the Period(11-12+13)		795.33	499.60
15 Earning Per Equity share (EPS) face value of ₹ 10 Per Shares			
Basic(₹)	26	3.94	2.74
Diluted (₹)	26	3.94	2.74

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of standalone Financial Statement

27-46

For Bharat J. Rughani & Co.

Chartered Accountants

FRN : 101220W

For and On Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN: L63040PN2005PLC020759

CA Akash Rughani

M.No: 139664

UDIN: 25139664BMLWVC6881

Place: Pune

Date: 26.05.2025

Rajendra Shinde

Managing Director

DIN: 02053237

Place: Pune

Date: 26.05.2025

Lalasaheb Shinde

Chairman

DIN: 02053259

Place: Pune

Date: 26.05.2025

Amol Shingate

Chief Executive Officer

Place: Pune

Date: 26.05.2025

Nikhilesh Loya

Chief Financial Officer

Place: Pune

Date: 26.05.2025

Anshuman Singh Tomar

Company Secretary

Membership No. A54574

Date: 26.05.2025

Consolidated Cash Flow Statement

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	1,098.99	1,093.15
<i>Adjustments for:</i>		
Depreciation and amortisation	1,326.15	967.74
Finance costs	1,156.38	901.99
Profit/(Loss) on sale of Fixed Assets	0.03	(18.11)
Rental Income	(90.31)	(82.53)
Interest income	(75.86)	(36.19)
	2,316.39	1,732.90
Operating profit / (loss) before working capital changes	3,415.38	2,826.05
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(29.31)	(56.25)
Trade receivables	(428.62)	(1,879.90)
Short-term loans and advances	(190.79)	(257.57)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	60.87	385.44
Other current liabilities	(168.41)	355.08
Short-term provisions	(743.05)	833.13
Other Long Term Liabilities	(113.42)	(78.54)
	(1,612.73)	(698.61)
Cash flow from extraordinary items	-	-
Cash generated from operations	1,802.65	2,127.44
Net income tax (paid) / refunds	243.90	345.50
Net cash flow from / (used in) operating activities (A)	1,558.75	1,781.94
B. Cash flow from investing activities		
Purchase of Property, Plant & Equipments and Intangible Assets	(4,705.69)	(1,687.28)
Proceeds from sale of Property, Plant & Equipments and Intangible Assets	117.96	59.58
Rental Income	90.31	82.53
Current investments not considered as Cash and cash equivalents	-	(0.45)
Maturity/Investment in Bank Deposit	(717.78)	(33.16)
Interest received		
- Deposits with bank	75.86	36.19
Net cash flow from / (used in) investing activities (B)	(5,139.34)	(1,542.59)

Consolidated Cash Flow Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated.)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
C. Cash flow from financing activities		
Proceeds from issue of equity shares	5,000.19	-
Increase in Long Term Borrowing	4,829.77	1,970.66
Repayment of long-term borrowings	(2,610.29)	(1,796.01)
Net increase / (decrease) in working capital borrowings	740.91	421.27
Payment towards IPO Expenses	(446.72)	(53.78)
Finance cost	(1,156.38)	(901.99)
Net cash flow from/ (used in) financing activities (C)	6,357.48	(359.85)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2,776.89	(120.50)
Cash and cash equivalents at the beginning of the year	147.51	268.01
Cash and cash equivalents at the end of the year 17	2,924.40	147.51

Reconciliation of Cash and cash equivalents with the Balance Sheet:

Cash and cash equivalents at the end of the year *

* Comprises:

(a) Cash on hand	17	33.31	23.39
(b) Balances with banks			
In current accounts	17	1,832.06	56.86
In deposit accounts	17	1,059.03	67.26
		2,924.40	147.51

Summary of Significant Accounting Policies

1-2

The accompanying notes forms as integral part of standalone Financial Statement

27-46

For Bharat J. Rughani & Co.

Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors

Supreme Facility Management Limited

(Formerly Known as "Supreme Facility Management Private Limited")

CIN: L63040PN2005PLC020759

CA Akash Rughani

M.No: 139664
UDIN: 25139664BMLWVC6881

Place: Pune
Date: 26.05.2025

Rajendra Shinde

Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2025

Lalasaheb Shinde

Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Amol Shingate

Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya

Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar

Company Secretary

Membership No. A54574
Date: 26.05.2025

Notes to Consolidated Financial Statement

for the year ended 31 March 2025

1 Corporate information

Supreme Facility Management Limited was incorporated on 19 May, 2005. Presently, the issued and paid-up capital of the company is 2,48,29,200 Equity shares of ₹ 10 each. From 1st March 2024 the company has been converted from Private Limited to Public Limited. The Company is having registered office situated at "Kohinoor World Tower, Tower - 3, 10th Floor, Office No. 1002 To 1005, Old Pune Mumbai Highway, Chinchwad East, Pune - 411019" & is engaged in Integrated Facility Management, Employee Transportation, Production Support Services and Supply Chain Management. Integrated Facility Management Includes Housekeeping, Manpower Supply, Staffing and Other Services related to Facility Management.

2 Basis of Consolidation

The Consolidated Financial Statements relate to Supreme Facility Management Limited and its subsidiary companies (collectively, "the Group" and individually "Group Companies"). The financial statements of the entities in the Group used in the consolidation are drawn up to the same reporting date of the Group i.e. March 31, 2025.

2.1 Basis of Accounting and Principles of Consolidation:

The financial statements of the Holding Company and the group companies have been consolidated on a line-by-line basis by adding together like items of assets, Liabilities, income and expenses, as per the requirement of the Accounting Standard -21 "Consolidated Financial Statements" as notified under the Companies (Accounts) Rules, 2014. The intra-group balances and intra-group transactions and unrealized profits and losses are fully eliminated. Share of minority interest in the profit/loss have been eliminated to the extent of share to be borne by them. Minority interest (liability) represents the amount of equity attributable to minority shareholders as on the balance sheet date. In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognized in the Foreign Currency Translation Reserve. As far as possible, the Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances as separate financial statements of the Group. The differences in accounting policies of the Holding Company and its group companies are not material and accordingly not reported.

Name of the Group Company	Status	% of Voting Power as on 31 March 2025
Trimurty Utility Services Private Limited	Subsidiary	100.00%
Ialpha Mobility Solutions Private Limited	Subsidiary	83.00%
Everdew Engineering Private Limited	Subsidiary	66.67%
Purple Crest Services Private Limited	Associates	47.36%
L V Shinde Group Joint Venture	Joint Venture	49.00%

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent

and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

2.3 Inventories

Inventories are valued at the lower of cost (on FIFO / weighted average basis) and the net realisable value after providing for obsolescence and other losses,

where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the group are segregated based on the available information.

2.6 Depreciation and amortisation

Depreciation has been provided on the Straight Line method as per the rates prescribed in Schedule II (Sec. 123) to the Companies Act, 2013

2.7 Revenue recognition

The Group derives business primarily from Integrated Facility Management, Employee Transportation, Production support services. Revenue is recognised upon transfer of control of promised product or services to the customer in an amount that reflects the consideration the group has received or expects to receive in exchange for these products or services. Revenue is recognised to the extent that it is possible that the economic benefits will flow to the group and the revenue can be reliably measured regardless of when the payment is being made. Goods and Services Tax (GST) is collected by group on behalf of the government and the same is deposited on the due dates as per the GST Laws. Thus the same is excluded from revenue.

2.8 Other income

Interest income is accounted on accrual basis. Rental Income is recognized based on the rent due as per the contract.

2.9 Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.

Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Group are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.

Capital work-in-progress:

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

2.10 Foreign currency transactions and translations

Transactions in foreign currencies entered into by the Group and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Group and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates. In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Group and its integral foreign operations are recognised as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment. The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalised as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortised on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortised balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

Accounting of forward contracts

Premium / discount on forward exchange contracts, which are not intended for trading or speculation purposes, are amortised over the period of the contracts if such contracts relate to monetary items as at the Balance Sheet date.

2.11 Government grants, subsidies and export incentives

Government grants and subsidies are recognised when there is reasonable assurance that the Group will comply with the conditions attached to them and

the grants / subsidy will be received. Government grants whose primary condition is that the Group should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected in respect thereof, are treated as capital reserve. Government grants in the form of non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value. Other government grants and subsidies are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

2.12 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties. Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

2.13 Employee benefits

Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Group's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under : (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and (b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the Balance Sheet date.

2.14 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.15 Segment reporting

The Group identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which

separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Group. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue, expenses, assets and liabilities which relate to the Group as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

2.16 Leases

Where the Group as a lessor leases assets under finance leases, such amounts are recognised as receivables at an amount equal to the net investment in the lease and the finance income is recognised based on a constant rate of return on the outstanding net investment. Assets leased by the Group in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Group are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year. Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.

2.17 Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the

weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.18 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Group will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Group. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future

taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.

2.19 Provisions and contingencies

A provision is recognised when the Group has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

2.20 Derivative contracts

The Group enters into derivative contracts in the nature of foreign currency swaps, currency options, forward contracts with an intention to hedge its existing assets and liabilities, firm commitments and highly probable transactions. Derivative contracts which are closely linked to the existing assets and liabilities are accounted as per the policy stated for Foreign Currency Transactions and Translations. Derivative contracts designated as a hedging instrument for highly probable forecast transactions are accounted as per the policy stated for Hedge Accounting. All other derivative contracts are marked-to-market and losses are recognised in the Statement of Profit and Loss. Gains arising on the same are not recognised, until realised, on grounds of prudence.

2.21 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Notes to Consolidated Financial Statement

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

3 SHARE CAPITAL

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	INR in ₹	Number of shares	INR in ₹
(a) Authorised				
Equity shares of ₹ 10 each with voting rights	2,60,00,000	26,00,00,000	2,60,00,000	26,00,00,000
(b) Issued				
Equity shares of ₹ 10 each with voting rights	1,82,50,000	18,25,00,000	1,82,50,000	18,25,00,000
(c) Subscribed and fully paid up				
Equity shares of ₹ 10 each with voting rights	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000
Total	2,48,29,200	24,82,92,000	1,82,50,000	18,25,00,000

Notes:

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2025								
- Number of shares	1,82,50,000	65,79,200	-	-	-	-	-	2,48,29,200
- Amount (₹)	18,25,00,000	6,57,92,000	-	-	-	-	-	24,82,92,000
Year ended 31 March, 2024								
- Number of shares	2,50,000	-	1,80,00,000	-	-	-	-	1,82,50,000
- Amount (₹)	25,00,000	-	18,00,00,000	-	-	-	-	18,25,00,000

(i) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Rajendra Shinde	86,29,476	34.76%	86,29,476	47.28%
Lalasaheb Shinde	91,20,474	36.73%	91,20,474	49.98%

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

4 RESERVES AND SURPLUS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Surplus		
Opening balance	1,201.25	2,605.39
Less: Capitalization through Bonus Issue	-	(1,800.00)
(Less)/Add: IPO Expenses	-	(53.78)
Add: Profit / (Loss) for the year	795.33	499.60
Less: Transfer to Reserves	(79.53)	(49.96)
Closing balance	1,917.05	1,201.25
(b) Security Premium		
Opening balance		
Add: Addition During the Year	4,342.27	-
Less: IPO Expenses	(446.72)	-
Closing balance	3,895.55	-
(c) General Reserve		
Opening balance	436.15	386.19
Addition in General Reserve	79.53	49.96
Closing balance	515.68	436.15
(d) Capital Reserve	60.96	19.05
Total	6,389.24	1,656.45

5 LONG TERM BORROWINGS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Term loans		
From banks	6,571.22	4,014.65
From NBFC	-	337.09
Total	6,571.22	4,351.74

5A Nature of Security and terms of repayment

Nature of Loan

i) Vehicle Loan

Vehicle loan from bank, is secured by first charge of certain Passenger Vehicles, repayable in 3 to 60 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 11.25% P. A.

ii) GECL Loan

GECL Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable in 36 to 48 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

iii) Loan Against Property

Loan Against Property, is secured by first charge of Property owned by Promoters and Company, repayable in 48 to 180 equated monthly instalments (EMI) from the end of the reporting period along with interest in the range of 7.5% to 9.5% P. A.

6 DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31 March 2025	As at 31 March 2024
Deferred Tax Liability	133.73	5.14
Total	133.73	5.14

7 OTHER LONG TERM LIABILITIES

Particulars	As at 31 March 2025	As at 31 March 2024
Advance from Subcontractor	115.20	162.60
Provision for Employee Benefits	184.65	255.26
Total	299.85	417.86

8 SHORT TERM BORROWINGS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Loans repayable on demand		
From banks	2,822.36	2,471.33
From NBFC	45.82	177.43
Secured & Unsecured loans repayable within one year	2,184.88	1,663.39
Total	5,053.06	4,312.15

8A Nature of Security and terms of repayment

Nature of Loan

i) Working Capital

Working Capital Loan, is secured by first charge on Current Asstes and Second Charge on the Property owned by Promoters and Company, repayable on demand along with interest in the range of 7.5% to 9.5% P. A.

ii) Fleet Card

Fleet Card is Unsecured Credit card for Diesel Purchase payable in 7-15 Days from the Date of Statement.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

9 TRADE PAYABLES

Particulars	As at 31 March 2025	As at 31 March 2024
Trade payables other	787.23	696.17
Trade payables for Related Party	87.90	118.09
Total	875.13	814.26

9A Trade Payables Ageing Schedule

Particulars	As at 31 March 2025	As at 31 March 2024
A. MSME		
Less Than 1 Years	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
B. Other Then MSME	-	
Less Than 1 Years	341.48	196.11
1-2 Years	-	585.76
2-3 Years	533.65	8.84
More than 3 Years	-	23.55
Total (A+B)	875.13	814.26

10 OTHER CURRENT LIABILITIES

Particulars	As at 31 March 2025	As at 31 March 2024
Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, etc.)	614.35	812.55
(ii) Advance against Asset Sale	4.60	17.84
(iii) Security Deposit	96.09	53.06
Total	715.04	883.45

11 SHORT TERM PROVISIONS

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for Tax	133.49	246.03
Provision for Employee Benefits	2,074.39	2,091.36
For Other Outstanding Expenses	68.28	569.27
Total	2,276.16	2,906.66

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

12 FIXED ASSETS

Asset	Gross Block				Depreciation Block				Net Block	Net Block
	As at 01-04-2024	Additions for the period	Deductions/ Transfers	Revaluation	As at 31-03-2025	As at 01-04-2024	Additions for the period	Deletion for the period	As at 31-03-2025	As at 01-04-2024
A] Tangible Assets										
Office Equipment	19.66	6.29	-	-	25.95	17.93	1.61	-	19.54	1.73
Vehicle	6,688.63	3,930.20	1,406.66	-	9,212.17	3,417.29	1,118.73	1,288.69	3,247.33	3,271.34
Building	985.47	-	-	-	985.47	221.05	17.93	-	238.98	764.42
Boat Laundry	336.37	-	-	-	336.37	181.50	32.16	-	213.66	154.87
Computer	34.31	-	-	-	34.31	24.05	4.00	-	28.05	10.26
Furniture	102.70	441.94	-	-	544.64	70.59	15.66	-	86.25	32.11
Plant & Machinery	1,355.85	330.97	-	-	1,686.82	753.75	118.02	-	871.77	602.09
Total [A]	9,522.99	4,709.40	1,406.66	-	12,825.73	4,686.16	1,308.11	1,288.69	4,705.58	4,836.82
B] Intangible Assets										
Goodwill Purchase	70.00	-	-	-	70.00	0.31	14.00	-	14.31	69.69
Software	23.69	30.91	-	-	54.60	19.61	4.04	-	23.65	4.08
Total [B]	93.69	30.91	-	-	124.60	19.92	18.04	-	37.96	73.77
Grand Total [A+B]	9,616.68	4,740.31	1,406.66	-	12,950.33	4,706.08	1,326.15	1,288.69	4,743.54	4,910.59
Previous Year	8,308.50	1,690.79	382.61	-	9,616.68	4,079.48	967.74	341.14	4,706.08	4,229.01
[C] Capital Work in Progress	34.62	-	34.62	-	-	-	-	-	-	34.62

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

13 NON CURRENT INVESTMENTS

Particulars	As at 31 March 2025	As at 31 March 2024
Shares In Zipgo Technology India Private Limited	353.66	353.66
LVSG Joint Venture	(2.35)	(10.23)
Purple Crest Services Private Limited	0.45	(4.27)
Investments in Gratuity Fund (Unquoted)	3.00	3.00
Total	354.76	342.16

14 LONG TERM LOANS & ADVANCES

Particulars	As at 31 March 2025	As at 31 March 2024
MAT Credit	15.22	15.22
Total	15.22	15.22

15 INVENTORIES (AT LOWER OF COST AND NET REALISABLE VALUE)

Particulars	As at 31 March 2025	As at 31 March 2024
Stock-in-trade	207.59	178.28
Total	207.59	178.28

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

16 TRADE RECEIVABLES

Particulars	As at 31 March 2025	As at 31 March 2024
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured, considered good	1,053.94	931.38
Unsecured, not considered good	3.17	-
Less - Provision for Doubtfull Debt	(2.09)	-
Other Trade receivables		
Unsecured, considered good	9,140.55	8,804.29
Receivable From Related Party	175.10	206.38
Total	10,370.67	9,942.05

16A. Trade Receivables Ageing

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Receivables Considered Good		
Less Than 6 Month	9,315.66	9,010.67
6 Months - 1 Years	170.71	183.15
1 Year - 2 Years	883.23	747.21
2 Years - 3 Years	-	1.02
More than 3 Years	-	-
Less - Provision for Doutfull Debts	-	-
Total	10,369.60	9,942.05
Trade Receivables Considered Doubtful		
Less Than 6 Month	-	-
6 Months - 1 Years	-	-
1 Year - 2 Years	-	-
2 Years - 3 Years	2.14	-
More than 3 Years	1.02	-
Less - Provision for Doutfull Debts	(2.09)	-
	1.07	-
Total	10,370.67	9,942.05

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

17 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Cash on hand	33.31	23.39
(b) Balances with banks		
(i) In current accounts	1,832.06	56.86
(ii) Fixed deposit	1,059.03	67.26
Total	2,924.40	147.51

* Out of the above INR 247.05 Lakhs (INR 67.26 Lakhs in FY 2024) is earmarked against issue of Bank Guarantee.

17A Other Bank Balances

Particulars	As at 31 March 2025	As at 31 March 2024
Deposits having Maturity more than 3 months but less than 12 months	887.58	169.80
Total	887.58	169.80

* Out of the above INR 57.58 Lakhs (INR 169.80 Lakhs in FY 2024) is earmarked against issue of Bank Guarantee.

18 SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Other advances and deposits		
Unsecured, considered good		
Security Deposit and EMD	454.36	356.04
Accrued Interest	35.11	0.85
Advance for Capital Goods Purchase	120.91	-
Related Party Advances - Against Purchase of Capital Goods	1.14	-
Related Party Advances - Against Investment	-	208.25
(b) Loans and advances to employees		
Unsecured, considered good	154.40	131.56
Unsecured, considered good from Related Party	50.94	38.72
(c) Prepaid expenses - Unsecured, considered good	137.42	193.93
(d) Balances with government authorities, considered goods		
PF Authorities	150.71	-
TDS Receivable	823.01	797.41
GST Receivable	9.60	9.60
(e) Others - Advance for Expenses		
Unsecured, considered good	56.80	67.25
Total	1,994.40	1,803.61

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

19 REVENUE FROM OPERATIONS

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Sale of products	66.14	71.01
Sale of services	40,070.31	35,467.66
Total	40,136.45	35,538.67

20 OTHER INCOME

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest income	75.86	36.19
Profit on Sale of Assets	0.03	18.11
Other non-operating income	46.55	19.89
Rental Income	90.31	82.53
Total	212.75	156.72

Details of Interest Income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest from banks on deposits:	56.32	9.65
Interest on income tax refund	19.54	26.54
Total - Interest income	75.86	36.19

21 COST OF MATERIALS CONSUMED

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Opening stock	178.28	122.03
Add: Purchases	4,551.04	5,385.34
Less: Closing stock	207.59	178.28
Cost of material consumed	4,521.73	5,329.09
Total	4,521.73	5,329.09

22 EMPLOYEE BENEFITS EXPENSE

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries and wages	22,433.24	18,384.26
Contributions to provident and other funds	2,600.74	2,105.60
Staff welfare expenses	99.53	57.73
Total	25,133.51	20,547.59

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

23 FINANCE COSTS

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Interest expense on:		
(i) Borrowings	1,054.88	870.25
(ii) Others (Duties & Taxes with Interest)	71.44	24.87
(iii) Non-Fund Borrowing (Bank Guarantee)	16.70	3.35
(b) Other Borrowing cost	13.36	3.52
Total	1,156.38	901.99

24 DEPRECIATION AND AMORTIZATION EXPENSE

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Depreciation and amortisation for the year on fixed assets as per Note 12 A / B / C	1,326.15	967.74
Total	1,326.15	967.74

25 OTHER EXPENSES

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Payment to Auditors (Note 25A)	9.23	9.65
Rent	282.36	200.44
Rates & Taxes	32.93	22.75
Service Charges	1,333.25	1,444.75
Other Transportation Cost	1,728.69	1,524.42
Diesel Charges	2,437.70	2,604.81
Director Remuneration	158.30	157.85
Repairs and Maintenance Expenses	178.75	134.26
Insurance and Vehicle Expenses	230.14	198.15
Professional Fees and Consultancy Charges	106.73	119.89
Donation	0.43	0.98
General Administration and Operating Expenses	554.99	429.88
Provision for Doubtful Debts	2.09	-
Corporate Social Responsibility Expenses	9.00	8.00
Total	7,064.58	6,855.83

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

25A Payment to Auditors

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Audit Fees	8.10	8.50
In other Capacity	1.00	1.15
Reimbursement of Auditor expenses	0.13	-
Total	9.23	9.65

26 EARNINGS PER SHARE

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Earnings per share		
<u>Basic</u>		
Net profit / (loss) for the year	795.33	499.60
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	795.33	499.60
Weighted average number of equity shares	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic (INR Per Shares)	3.94	2.74
<u>Diluted</u>		
Net profit / (loss) for the year	795.33	499.60
Less: Preference dividend and tax thereon	-	-
Net profit/ (loss) for the year attributable to the equity shareholders	795.33	499.60
Add: Interest expense and exchange fluctuation on convertible bonds (net)	-	-
Profit / (loss) attributable to equity shareholders from continuing operations (on dilution)	795.33	499.60
Weighted average number of equity shares for Basic EPS	201.61	182.50
Add: Effect of warrants, ESOPs and Convertible bonds which are dilutive	-	-
Weighted average number of equity shares - for diluted EPS	201.61	182.50
Par value per share	10.00	10.00
Earnings per share from continuing operations - Diluted (INR Per Shares)	3.94	2.74

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

27 PARTICULARS OF RELATED PARTY TRANSACTIONS

Sr.No.	Description of relationship	Names of related parties
i	Key Management Personnel (KMP)	Lalasaheb V Shinde Rajendra L Shinde Amol Sharad Shingate N Anand Vithal Shinde Kashmira Shinde Nikhilesh Loya Anshuman Tomar (From 07th January 2025) Varsha Sahbani (Till 31st December 2024) Manisha Shinde Sumant Shinde Asha Kaul Bhaskar Bhattachary Gautam Sharma Sagar Jadhav
ii	Firms in which KMP / Relatives of KMP can exercise significant influence	Supreme Motion Pictures Pvt Ltd Trimurty Utility Services Private Limited Ialpha Mobility Solutions Pvt Ltd Arya Enterprises Everdew Engineering Pvt Ltd Supreme Holidays India Private Limited L V Shinde Group Joint Venture Purple Crest Services Private Limited

Note: Related parties have been identified by the Management.

27 DETAILS OF RELATED PARTY TRANSACTIONS DURING BELOW MENTIONED YEARS

Sr. No.	Particulars	As at 31st March 2025			
		KMP	Entities in which KMP/ relatives of KMP have significant influence	Others	Total
i	Directors Remuneration	204.69	-	-	204.69
ii	Directors Sitting Fees	2.40	-	-	2.40
iii	Purchase of Services	4.20	445.53	-	449.73
Balances outstanding at the end of the year					
i	Payable for Services	1.15	86.75	-	87.90
ii	Advances given against Salary and Expenses	50.94	-	-	50.94
iii	Advance for Services	-	175.10	-	175.10
iv	Advance against Investment	-	1.14	-	1.14

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Sr. No.	Particulars	As at 31st March 2024			
		KMP	Entities in which KMP/ relatives of KMP have significant influence	Others	Total
i	Directors Remuneration	186.75	-	-	186.75
ii	Purchase of Services	4.06	312.67	-	316.73
iii	Sales of Services	-	74.78	-	74.78
Balances outstanding at the end of the year					
i	Payable for Services	-	118.09	-	118.09
ii	Advances given against Salary and Expenses	38.72	-	-	38.72
iii	Advance for Services	-	206.38	-	206.38
iv	Advance against Investment	208.25	-	-	208.25

28 DISCLOSURE PERTAINING TO STOCK STATEMENT FILED WITH BANKS OR FINANCIAL INSTITUTIONS

Details of receivables and stock reported in the quarterly stock statement and as per books of accounts

Period	Name of the Bank/ Financial Institution	Aggregate working capital limits sanctioned	Nature of Current Asset offered as Security	Amount disclosed as per quarterly return/statement	Amount as per Financial Statement	Difference
H1_2024-25	HDFC Bank Limited & Axis Bank Limited	3,100.00	Receivables	5,351	10,292	4,941
H2_2024-25	HDFC Bank Limited & Axis Bank Limited	3,100.00	Receivables	5,839	8,590	2,750

Company has submitted the Stock Statement to HDFC Bank and Axis Bank Limited. The Discrepancy in respect to Stock Statement and Financial Statements is because the final closure processes of the accounts maintained by the company were not fully up to date at the time of filing the stock statement.

29 RATIO ANALYSIS

Sr. No.	Particulars	Formula	Ratio		% variance	Reasons for variance
			31st Mar'25	31st Mar'24		
1	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	1.84	1.37	34%	Increase in Cash and Bank Balance leads to improvement in Current ratio
2	Debt Equity Ratio	$\frac{\text{Total debt}}{\text{Shareholder's equity}}$	1.31	2.49	-47%	Increase in shareholder equity due to IPO leads to Improvement in Debt Equity Ratio
3	Debt Service Coverage Ratio	$\frac{\text{NPAT} + \text{Depreciation} + \text{Finance cost} - \text{other income}}{\text{Debt}}$	1.40	1.33	5%	
4	Return on Equity	$\frac{\text{Net income}}{\text{Shareholder's equity}}$	12%	23%	-45%	Increase in shareholder equity due to IPO
5	Inventory Turnover	$\frac{\text{COGS}}{\text{Average inventory}}$	23.44	35.49	-34%	Change in the Business from one Segment to another
6	Trade Receivable Turnover	$\frac{\text{Total revenue}}{\text{Average trade receivables}}$	3.89	3.59	8%	
7	Trade Payable Turnover	$\frac{\text{Total Purchases}}{\text{Average trade payables}}$	5.20	6.61	-21%	Change in the Business from one Segment to another

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Sr No.	Particulars	Formula	Ratio		% variance	Reasons for variance
			31st Mar'25	31st Mar'24		
8	Net Capital Turnover	$\frac{\text{Total sales}}{\text{Shareholder's equity}}$	4.55	10.25	-56%	Increase in shareholder equity due to IPO
9	Net Profit Ratio	$\frac{\text{NPAT}}{\text{Total revenue}}$	1.97%	1.40%	41%	Due to Prior Period expenses provision of the Employee Gratuity in FY 24
10	Return on Capital Employed	$\frac{\text{EBIT}}{\text{Total assets-total current liabilities}}$	26.3%	31.8%	-17%	

30 SEGMENT REPORTING

Based on the guiding given in the AS 17, the Company is presently engaged in 3 Segment -

- IFM - Integrated Facility Management
- ET - Employee Transportation
- FIF - Factory within Factory (Production Support Services)

Revenue, Expenses, Assets and Liabilities which related to the company as a whole and not allocable to segment on reasonable basis have been included under "Unallocable"

FY 24-25	IFM	ET	FIF	Unallocable	Total
Segment Revenue	29,884.25	8,589.12	1,663.08	212.75	40,349.20
Segment Expenses	27,419.24	7,128.97	1,530.21	3,123.93	39,202.35
Segment Result	2,465.01	1,460.15	132.87	(2,911.18)	1,146.85
Segment Assets	10,451.38	7,366.44	267.67	6,884.40	24,969.89
Segment Liabilities	933.57	784.22	65.23	23,186.87	24,969.89
Capital Expenditure	330.97	3,930.20		444.52	4,705.69

FY 23-24	IFM	ET	FIF	Unallocable	Total
Segment Revenue	26,413.93	7,677.61	1,447.13	156.72	35,695.39
Segment Expenses	24,153.75	6,445.35	1,280.74	2,722.40	34,602.24
Segment Result	2,260.18	1,232.26	166.39	(2,565.66)	1,093.15
Segment Assets	3,940.30	4,532.18	225.84	8,854.01	17,552.33
Segment Liabilities	560.78	884.05	-	16,107.50	17,552.33
Capital Expenditure	348.71	1,328.07	-	10.50	1,687.28

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

31 CONTINGENT LIABILITIES

Particulars	As at 31 March 2025	As at 31 March 2024
Contingent liabilities and commitments(to the extent not provided for)		
(i) Contingent liabilities		
(a) Performance Bank Guarantees issued by the company	139.19	94.06
(b) Disputed statutory levies (Excise, Maharashtra VAT, Income Tax)	379.33	44.33
(c) Disputed statutory levies (Provident Fund)	150.71	150.71
(c) Disputed statutory levies (ESIC)	95.74	-
Total	669.23	289.10

32 CORPORATE SOCIAL RESPONSIBILITY

Particulars	As at 31 March 2025	As at 31 March 2024
Total of Previous Year Shortfall	NA	NA
Amount required to be spend by the company during the year*	8.00	7.30
Company expensed the CSR funds till Mar 24	9.00	8.00

33 AMOUNT PAYABLE TO MICRO, SMALL OR MEDIUM UNDERTAKINGS

On the basis of information available with the company, there are no amounts payable to Micro, Small or Medium Undertakings

34 LEASES

Particulars	As at 31 March 2025	As at 31 March 2024
Rent Debited to P& L Accounts	282.36	200.44
- Obligation		
a) Payable within 1 Years ₹ 108.04 Lacs		
b) Payable within 1-3 Years ₹ 322.51 Lacs		

35 EMPLOYEE BENEFIT PLANS

Defined Contribution Plan

The Company Provident Fund are the defined benefit Contribution Plan. Below is the amount being the contribution made to recognized provident fund is recognized as expenses for the year under employee benefit expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Employer Contribution towards Provident Fund	1993.46	1,646.69

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Defined benefit plans

The Company offers the following employee benefit schemes to its employees:

i. Gratuity

The following table sets out the funded status of the defined benefit schemes and the amount recognised in the financial statements:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Components of employer expense		
Current service cost	730.18	531.80
Interest cost	86.45	97.07
Expected return on plan assets	-	-
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Past service cost	-	-
Actuarial losses/(gains)	-525.79	(638.15)
Total expense to be recognised in the Statement of Profit and Loss	290.84	(9.28)
Less: Gratuity Expenses for Reimbursement Basis *	258.95	(66.02)
Net Expenses Recognised in the Statement of Profit & Loss Account	31.89	56.74

**The Employee benefit Expenses towards Gratuity and Related reimbursement right for the Associates employee for the year have been netted from the expenses recognised in the Profit & Loss Account*

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Actual contribution and benefit payments for year		
Actual benefit payments	(182.59)	(56.64)
Actual contributions	-	-
Change in defined benefit obligations(DBO) during the year		
Present value of DBO at beginning of the year	1,292.07	1,357.99
Current service cost	730.18	531.80
Interest cost	86.45	97.07
Curtailment cost / (credit)	-	-
Settlement cost / (credit)	-	-
Plan amendments	-	-
Acquisitions	-	-
Actuarial (gains) / losses	-397.55	(482.21)
Past service cost	-	-
Benefits paid	-182.59	(56.64)
Benefits payable	-	-
Gross Present value of DBO at the end of the year	1,400.32	1,292.07

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Less: Present Value of DBO at the end of year which is on the basis of Reimbursement *	1,215.67	1,036.81
Net Present value of DBO at the end of the year	184.65	255.26

***The Employee benefit Net Present value Related to reimbursement right for the Associates employee for the year have been netted of from the liability recognised in the Balance Sheet**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Change in fair value of assets during the year		
Plan assets at beginning of the year	-	
Acquisition adjustment	-	
Expected return on plan assets	-	
Actual company contributions	-	
Actuarial gain / (loss)	-	
Benefits paid	-	
Plan assets at the end of the year	-	
Actual return on plan assets	-	
Composition of the plan assets is as follows:		
Government bonds	-	
PSU bonds	-	
Equity mutual funds	-	
Others	-	
Actuarial assumptions		
Discount rate	6.50%	7.40%
Expected return on plan assets	NA	NA
Salary escalation	3.00%	5.00%
Mortality tables	Indian Assured Lives Mortality (2012-14) -ultimate	Indian Assured Lives Mortality (2012-14) -ultimate

The discount rate is based on the prevailing market yields of Government of India securities as at the Balance Sheet date for the estimated term of the obligations.

36. TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

There are no proceedings which have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Properties Transactions Act, 1988 and rules made thereunder

Notes to Consolidated Financial Statement (Contd...) for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

37. REVALUATION OF PROPERTY, PLANT AND EQUIPMENTS

Company has not revalued its Property, Plant and Equipment, and other assets of the company. So the details as required to be provided are not applicable to the company

38. LOANS AND ADVANCES GRANTED TO PROMOTERS, DIRECTORS AND KMP

The Company has not granted any loans and advances to promoters, directors and key managerial persons

39. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company does not have any transactions with struck off companies.

40. DETAILS OF BENAMI PROPERTIES HELD IN NAME OF COMPANY

Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

41. DISCLOSURE IN CASE OF WILFUL DEFAULTER

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India

42. DISCLOSURE IN CASE OF TRADING AND INVESTMENT IN CRYPTO OR VIRTUAL CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

43. REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

Company have registered and satisfied all the charges as required under the Act with Registrar of Companies except as below -

Charge No	Date of Charge	Bank/Institute No	Amount of Charge	Remarks
10377623	31/07/2012	FUTURE CAPITAL HOLDINGS LIMITED	71,98,875	Not Getting DSC on Charge Satisfaction form bank as they closed the business
10098977	12/10/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LIMITED	12,50,000	
10055794	31/05/2007	GE CAPITAL TRANSPORTATION FINANCIAL SERVICES LTD	48,33,700	

44. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company is complied with the Layers of Companies

45. DECLARATION OF UNDISCLOSED INCOME IN TAX ASSESSMENTS

The Company does not have any transactions that are not recorded in the books of accounts that have been surrendered or disclosed as income during the year ended 2024, in the tax assessments under the Income Tax Act, 1961.

Notes to Consolidated Financial Statement (Contd...)

for the year ended 31 March 2025

(All amounts are in INR lakhs unless otherwise stated)

46. DISCLOSURES REQUIRED UNDER THE MICRO, SMALL & MEDIUM DEVELOPMENT ACT, 2006

Particulars	As at 31 March 2025	As at 31 March 2024
A) Amounts outstanding but not due	NIL	NIL
B) Amounts due but unpaid	NIL	NIL
C) Amounts paid after appointed date during the year	NIL	NIL
D) Amount of interest accrued and unpaid	NIL	NIL
E) Amount of estimated interest due and payable to actual date of payment	NIL	NIL

For Bharat J. Rughani & Co.
Chartered Accountants
FRN : 101220W

For and On Behalf of Board of Directors
Supreme Facility Management Limited
(Formerly Known as "Supreme Facility Management Private Limited")
CIN: L63040PN2005PLC020759

CA Akash Rughani
M.No: 139664
UDIN: 25139664BMLWVC6881

Place: Pune
Date: 26.05.2025

Rajendra Shinde
Managing Director
DIN: 02053237

Place: Pune
Date: 26.05.2025

Lalasaheb Shinde
Chairman
DIN: 02053259

Place: Pune
Date: 26.05.2025

Amol Shingate
Chief Executive Officer

Place: Pune
Date: 26.05.2025

Nikhilesh Loya
Chief Financial Officer

Place: Pune
Date: 26.05.2025

Anshuman Singh Tomar
Company Secretary

Membership No. A54574
Date: 26.05.2025



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