

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2025-26
PAN	AAHCS3919A		
Name	SUPREME ROAD TRANSPORT PRIVATE LIMITED		
Address	AG-70 , SANJAY GANDHI TRANSPORT NAGAR , DELHI , 09-Delhi, 91-INDIA, 110042		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	487552581081125
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	1,60,97,780
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	40,51,490
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	40,51,490
	Taxes Paid	7	1,64,87,083
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,24,35,590
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
This return has been digitally signed by <u>ARUN SINGHAL</u> in the capacity of <u>Director</u> having PAN <u>AWCP55066Q</u> from IP address <u>103.57.186.92</u> on <u>08-Nov-2025 13:36:04</u> at <u>DELHI</u> (Place) DSC SI.No & Issuer <u>2901875</u> & <u>118808786201229CN=SpeedSign DSC Sub CA 2022,OU=Certifying Authority,O=Speed Sign Technologies Private Limited,C=IN</u>			
System Generated			
Barcode/QR Code			
AAHCS3919A06487552581081125eaf8d0d492ff9e740dc48492603680887a1732a4			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

NAME OF ASSESSEE : SUPREME ROAD TRANSPORT PRIVATE LIMITED
PAN : AAHCS3919A
OFFICE ADDRESS : AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI, DELHI-110042
STATUS : PUB NOT INT (PRIVATE LTD) **ASSESSMENT YEAR** : 2025 - 2026
WARD NO : CENTRAL CIRCLE 1, RAIPUR **FINANCIAL YEAR** : 2024 - 2025
D.O.I. : 03/04/1998
MOBILE NO. : 9811074288
EMAIL ADDRESS : stcdlh@gmail.com
NATURE OF BUSINESS : SERVICES
METHOD OF ACCOUNTING : MERCANTILE
NAME OF BANK : HDFC BANK
MICR CODE : 110240084
IFSC CODE : HDFC0000553
ACCOUNT NO. : 50200025343001
OPTED FOR TAXATION U/S : YES
115BAA
RETURN : ITR-6 : ORIGINAL (FILING DATE : 08/11/2025 & NO. : 487552581081125)
IMPORT DATE : AIS : 24-03-2025 05:50 PM TIS : 11-07-2025 06:00 PM 26AS :
01-10-2025 04:24 PM
COMPUTATION DATE : 07-01-2026 12:35 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS OR PROFESSION 1,60,97,777

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 1,62,35,062

ADD :

DEPRECIATION DISALLOWED	4,93,42,119	
DISALLOWED U/S 36	11,541	
DISALLOWED U/S 37	5,27,891	4,98,81,551

6,61,16,613

LESS : ALLOWED DEPRECIATION -5,00,18,836

1,60,97,777

GROSS TOTAL INCOME 1,60,97,777

TOTAL INCOME 1,60,97,777

TOTAL INCOME ROUNDED OFF U/S 288A 1,60,97,780

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1,60,97,780 @ 22% 35,41,512

35,41,512

ADD: SURCHARGE @ 10% 3,54,151

38,95,663

ADD: HEALTH AND EDUCATION CESS @ 4% 1,55,827

40,51,490

LESS TAX DEDUCTED AT SOURCE

SECTION 206CL: COLLECTION AT SOURCE FROM PURCHASE OF MOTOR VEHICLE 51,700

SECTION 194G: COMMISSION ON SALE OF LOTTERY TICKETS 2,233

SECTION 194H: COMMISSION OR BROKERAGE 968

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS 1,42,93,403

SECTION 194A: INTEREST 4,38,871

SECTION 194N: PAYMENT OF CERTAIN AMOUNTS IN CASH 8,43,617

SECTION 194I(B): SECTION 194I(B) 6,75,829

SECTION 194JA: SECTION 194JA 63,499

SECTION 194Q: SECTION 194Q 406

SECTION 194R: SECTION 194R
SECTION 206CR: SECTION 206CR

1,16,425
132 1,64,87,083
-1,24,35,593

REFUNDABLE

TAX REFUNDABLE ROUNDED OFF U/S 288B

(1,24,35,593)
(1,24,35,590)

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days (Before 04-10-24)	Less than 180 Days (On or After 04-10-24)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMERCIAL VEHICLE	40%	20,12,145.00	0.00	0.00	0.00	20,12,145.00	8,04,858.00	12,07,287.00
MACHINERY AND PLANT	15%	1,14,86,566.00	94,000.00	74,52,589.00	0.00	1,90,33,155.00	22,96,029.00	1,67,37,126.00
VEHICLE	30%	11,98,36,992.00	3,23,19,734.00	47,32,550.00	0.00	15,68,89,276.00	4,63,56,900.00	11,05,32,376.00
FURNITURE & FITTING	10%	9,94,811.00	0.00	0.00	0.00	9,94,811.00	99,481.00	8,95,330.00
BUILDING	10%	15,212.00	0.00	0.00	0.00	15,212.00	1,521.00	13,691.00
COMPUTER	40%	3,76,617.00	0.00	1,05,085.00	0.00	4,81,702.00	1,71,664.00	3,10,038.00
PLANT & MACHINERY								
OFFICE EQUIPMENTS	15%	12,69,809.00	81,450.00	11,42,570.00	0.00	24,93,829.00	2,88,382.00	22,05,447.00
Total		13,59,92,152.00	3,24,95,184.00	1,34,32,794.00	0.00	18,19,20,130.00	5,00,18,835.00	13,19,01,295.00

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Employees Contribution	11,541
	Total	11,541.00

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	DONATION	4,54,700
2	INTEREST ON LATE PAYMENT OF TDS	47,173
3	TRAFFIC CHALLAN	26,018
	Total	5,27,891.00



DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Supreme Road Transport Pvt. Ltd.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone Financial Statements of **SUPREME ROAD TRANSPORT PVT. LTD.** ("the Company"), which comprise the Balance Sheet as at 31st March 2025 the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the Standalone Financial Statements, including a summary of Significant Accounting Policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



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

In preparing the Standalone 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.

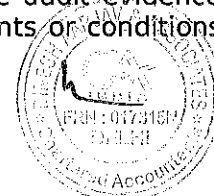
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit 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 company 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the standalone financial statement.

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.

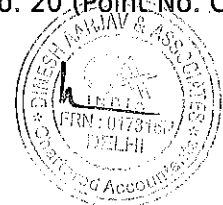
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or 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 Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

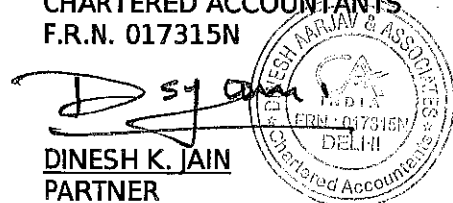
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of 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 Standalone 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 the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (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 litigation on its financial position in its Standalone Financial Statements - refer Note No. 20 (Point No. C) 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 was no amount which is required to be transferred, to the Investor Education and Protection Fund by the Company.
- IV. The management has represented that, other than those disclosed in the notes to accounts, to the best of its knowledge and belief:
- a) no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;
- b) no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries;
- c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (iv)(a) and (iv)(b) contain any material mis-statement;
- V. The company did not declare or pay any dividend during the year ended 31st March 2025.
- VI. Based on our examination which included test checks 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.

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 during the course of our audit. Furthermore, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 017315N



DINESH K. JAIN
PARTNER

Membership No. 084901

UDIN: 25004901BM1HDW6759

Place : Delhi
Date : 10/09/2025

ANNEXURE " A " to the Independent Auditor's Report

Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section in the Independent Auditor's Report of even date to the members of M/s SUPREME ROAD TRANSPORT PRIVATE LIMITED ("the Company") on the Standalone Financial Statements for the year ended 31st March 2025 we report that:

i. To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The company does not own any intangible asset. Accordingly, this clause is not applicable to the Company.

(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's practice of physical verification of Property, Plant and Equipment, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the Company.

(d) 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 revalued any of its Property, Plant and Equipment during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) The Company is a service providing company, primarily rendering services of transportation of goods by roads. Accordingly, it does not hold any physical inventory. Thus, clause 3(ii) of the of CARO'2020 is not applicable to the company.

(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 been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the unaudited books of account of the Company.

iii. The company has granted loans or advances in nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, during the year the company has provided loans to other entities:

(A) the aggregate amount during the year with respect to such loans to associates is Rs. 291.56 Lacs and balance outstanding at the balance sheet date is Rs. 291.56 Lacs;

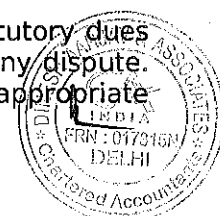
(B) the aggregate amount during the year with respect to such loans other than associates is Nil and balance outstanding at the balance sheet date is Nil.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, since the term of arrangement do not stipulate any repayment schedule, we are unable to comment whether the amount is overdue or not.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no stipulation of schedule of repayment of principal and therefore we are unable to comment on loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) 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 granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment:

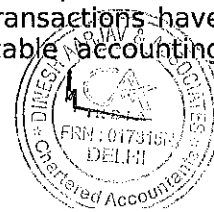
Particulars	Total Loans / Advances	Loan to Related Parties
Aggregate amount of loans or advances in nature of loan	291.56	291.56
Percentage thereof to the total loans granted is	100 %	100 %

- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and Section 186 with respect to the loans so made.
- v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits, in terms of the provisions of section 73 to 76 of the Companies Act. Therefore, the provisions of clause 3(v) of the order are not applicable to the Company.
- vi. According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Act for the business Activity Carried out by the company.
- vii. According to the information and explanation given to us, and according to the books and records as produced and examined by us, in our opinion:
- (a) The Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute, except following demand on account of disputed matters pending before appropriate authority are as under:-



Nature of Liability	Forum where dispute is pending	Period to which amount relates	Amount Disputed	Amount Deposited
Trade tax	The Deputy Commissioner Commercial Tax, Gaya Circle, Gaya	FY 2016-17 Issue Dt- 13/05/2016	3.38 Lacs	Bank Guarantee of 3.38 Lacs
Trade tax	High Court, Patna	FY 2012-13 Issue Dt- 15/02/2013	2.80 Lacs	Bank Guarantee of 1.31 Lacs

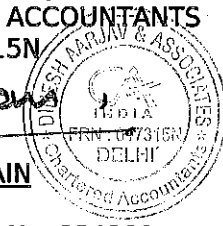
- viii. According to the information and explanation given to us, and according to the books and records as produced and examined by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
- (b) The Company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the loans raised during the year were applied for the purpose for which the loans were obtained.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries.
- x. Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that:
- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally).
- xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year (and up to the date of this report).
- xii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



- xiv. The company is not covered by section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014. Therefore, the company is not required to appoint an internal auditor to conduct internal audit of the functions and activities of the company. Therefore, the provisions of clause 3(xiv) of the order are not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion,
- (a) the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) of the Order is not applicable.
- (b) the company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Hence, reporting under clause 3(xvi)(b) of the Order is not applicable.
- (c) the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under clause 3(xvi)(c) of the Order is not applicable.
- (d) there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 indicating 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.
- xx. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of clause 3(xx) of the order are not applicable to the Company.
- xxi. No other Companies Financial Statements have been consolidated in this financial statement. Accordingly, the provision of clause 3 (xxi) of the order are not applicable to the company.

For DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 017315N


DINESH K. JAIN
PARTNER
Membership No. 084901



Place : Delhi
Date : 10/09/2025

ANNEXURE "B "to the Independent Auditor's Report

(Referred to in paragraph 2(f) under 'Report on other legal and regulatory requirements' section in the Independent Auditor's Report of even date)

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 ROAD TRANSPORT PRIVATE LIMITED** ('the Company') as of 31 March 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 "The Guidance Note" 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 the 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 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. 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 are 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 auditors' judgment, including the assessment of the risks of material misstatement in the Standalone 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 controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial controls 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 Standalone 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 the 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 Standalone Financial Statements.



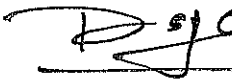
Inherent Limitations of Internal Financial Controls over Financial Reporting

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 or for other reasons.

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 31 March 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.

For DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 017315N



DINESH K. JAIN
PARTNER
Membership No. 084901

Place : Delhi
Date : 10/09/2025

SUPREME ROAD TRANSPORT PRIVATE LIMITED
[CIN:U60221DL1998PTC093124]
AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

BALANCE SHEET AS AT 31st March 2025

(Rs. in Lacs, unless otherwise stated)

	Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	Share Capital	2	75.61	75.61
	Reserves and Surplus	3	1103.29	978.73
(2)	Non-Current Liabilities			
	Long-Term Borrowings	4	2383.08	3543.43
	Deferred Tax Liabilities		135.58	138.03
(3)	Current Liabilities			
	Short-Term Borrowings	5	2283.30	2153.81
	Trade Payables	6	44.65	80.92
	Other Current Liabilities	7	194.65	281.69
	Short-Term Provisions	8	45.65	59.65
	TOTAL		6265.80	7311.88
II.	ASSETS			
(1)	Non-Current Assets			
	Property, Plant & Equipment and Intangible Assets			
	-Property, Plant and Equipment	9	2160.45	2194.62
	-Capital work in Progress		-	323.20
	Other Non-Current Assets	10	138.76	132.09
(2)	Current Assets			
	Trade Receivables	11	1910.70	2870.15
	Cash and Cash Equivalents	12	269.02	491.45
	Short-Term Loans and Advances	13	1443.87	884.99
	Other Current Assets	14	343.01	415.37
	TOTAL		6265.80	7311.88
	Significant Accounting Policies	1		

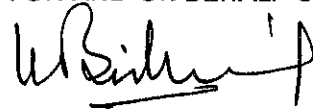
The accompanying Notes form an integral part of the Financial Statements 1-20.

As per our Report of even date
For **DINESH AARJAV & ASSOCIATES**
CHARTERED ACCOUNTANTS
F.R.N. 017315N


DINESH K. JAIN
PARTNER
Membership No. 084901



FOR AND ON BEHALF OF THE BOARD


KUNJ BIHARI SINGHAL
DIRECTOR
DIN: 02493626


ARUN SINGHAL
DIRECTOR
DIN: 01763178

Place : Delhi
Date : 10/09/2025

SUPREME ROAD TRANSPORT PRIVATE LIMITED
[CIN:U60221DL1998PTC093124]
AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

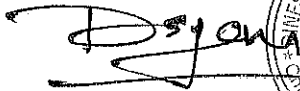
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31st March 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	Note No.	Year Ended 31st March 2025	Year Ended 31st March 2024
Income:			
Revenue from Operations	15	14133.28	15390.87
Other Income	16	66.60	365.04
Total Revenue		14199.88	15755.91
Expenses:			
Operating Expenses		12620.90	14256.95
Employee Benefit Expenses	17	168.38	129.92
Finance Costs	18	453.00	426.27
Depreciation	9	493.42	412.31
Other Expenses	19	301.83	343.92
Total Expenses		14037.53	15569.37
Profit before Exceptional items and tax		162.35	186.54
Add : Exceptional Income			
- Profit on Sale of Fixed Assets		-	124.89
Profit before Tax		162.35	311.43
Tax Expense:			
(1) Current Tax		40.25	54.25
(2) Deferred Tax		(2.45)	36.87
(3) Earlier Year Taxes		.00	76.03
Profit / (Loss) for the period		124.55	144.28
Earnings Per Equity Share (In Rs.)			
(1) Basic		16.47	19.08
(2) Diluted		16.47	19.08
Significant Accounting Policies	1		

The accompanying Notes form an integral part of the Financial Statements 1-20.

As per our Report of even date
For **DINESH AARJAV & ASSOCIATES**
CHARTERED ACCOUNTANTS
F.R.N. 017315N


DINESH K. JAIN
PARTNER
Membership No. 084901

FOR AND ON BEHALF OF THE BOARD


KUNI BIHARI SINGHAL
DIRECTOR
DIN: 02493626


ARUN SINGHAL
DIRECTOR
DIN: 01763178

Place : DELHI
Date : 10/09/2025

SUPREME ROAD TRANSPORT PRIVATE LIMITED
[CIN:U60221DL1998PTC093124]
AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2025

(Rs. in Lacs, unless otherwise stated)

Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before taxation, and extraordinary items	162.35	311.43
Adjustment for:		
Depreciation	493.42	412.31
Interest Expense	437.41	416.39
Interest Income	(32.37)	(99.84)
Profit on Sale of Fixed Assets	-	(124.89)
Operating profit before working capital changes	1060.81	915.40
Movement In Working Capital:		
Increase (-) / Decrease in trade receivables	959.45	(62.58)
Increase (-) / Decrease in loans & advances	(535.93)	(36.50)
Increase (-) / Decrease in other current assets	72.36	(159.80)
Increase (-) / Decrease in Security Deposits	(6.67)	(6.62)
Increase / Decrease (-) in trade payables	(36.27)	25.82
Increase / Decrease (-) in other liabilities	(87.05)	86.86
	365.90	(152.82)
Less: Income Tax Paid	54.25	115.03
CASH GENERATED FROM OPERATIONS	1372.46	647.56
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(136.05)	(1269.65)
Proceeds from Sale of Fixed Assets	-	180.77
Increase (-) / Decrease Short term Loan & Advances	(22.95)	149.45
Interest Income	32.37	99.84
NET CASH FROM INVESTING ACTIVITIES	(126.63)	(839.59)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	132.60	1571.00
Repayment of long-term borrowings	(786.46)	(807.01)
Interest Paid	(437.41)	(416.39)
Net Proceeds/(repayment) from short term borrowings	218.61	(388.06)
Net Proceeds/(repayment) from Unsecured Loans	(595.60)	604.06
NET CASH FROM FINANCING ACTIVITIES	(1468.27)	563.61
D. NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A)+(B)+(C)	(222.44)	371.58
Cash and cash equivalents at beginning of period	491.45	119.88
Cash and cash equivalents at end of period	269.02	491.45

Notes:

- (1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the AS-3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.
- (2) Cash & Cash Equivalents includes Margin Money (FDR) with Bank of 126.54 Lacs (P.Y. 398.22 Lacs)

As per our Report of even date
For DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 017315N

DINESH K. JAIN
PARTNER
Membership No. 084901



FOR AND ON BEHALF OF THE BOARD

KUM. BHARI SINGHAL
DIRECTOR
DIN: 02493626

ARUN SINGHAL
DIRECTOR
DIN: 01763178

Place: Delhi
Date : 10/09/2025

SUPREME ROAD TRANSPORT PRIVATE LIMITED

[CIN: U60221DL1998PTC093124]

AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

NOTE – 1: SIGNIFICANT ACCOUNTING POLICIES

CORPORATE INFORMATION

Supreme Road Transport Pvt. Ltd. is a private limited company registered under the Companies Act, 1956 with the Registrar of Companies, NCT of Delhi and Haryana, vide CIN No. U60221DL1998PTC093124 on 03/04/1998. The company is having its registered office at AG-70, Sanjay Gandhi Transport Nagar, Delhi-110042 and is engaged in the business of transportation of goods and warehousing services.

I. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of Accounting

The Financial statements of company have been prepared in accordance with Accounting Principles Generally Accepted in India, including the Accounting Standards specified under section 133 of Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgment, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of income and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialised.

3. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

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

4. Borrowing Cost

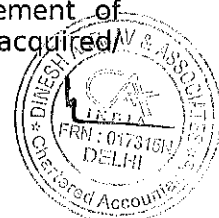
Borrowing Cost attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets up to the date when such assets are ready for intended use. Other borrowing costs are charged as expense in the year in which they are incurred.

5. Property, Plant & Equipment

Property, Plant & Equipment are stated at cost of acquisition (net of Goods and Service Tax (GST) to the extent available) less accumulated depreciation. Acquisition cost includes duties, taxes, freight, insurance and other incidental expenses related to acquisition, installation and required for bringing the asset to their present location and condition for their intended use.

6. Depreciation

Depreciation on Property, Plant and Equipment has been charged on Straight Line method at the rates prescribed in Schedule II to the Companies Act, 2013 based on remaining useful life of its fixed assets as per the statutory requirement of Schedule II to The Companies Act, 2013 and depreciation on assets acquired/ purchased/ disposed off during the year is provided on pro rata basis.



SUPREME ROAD TRANSPORT PRIVATE LIMITED

[CIN: U60221DL1998PTC093124]

AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

7. Investments

Investments are recorded as Long-Term Investments unless they are expected to be sold within one year and valued at cost.

8. Accounting for Taxes on Income

Taxes on Income are accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. Tax comprises both Current and Deferred Tax.

- Current Tax is measured at the amount expected to be paid/recovered from the revenue authorities using the applicable tax rate and laws.
- The tax effect of the timing difference that results between taxable and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax assets or deferred tax liability. Deferred Tax Assets and liabilities are recognized for future tax consequence attributable to timing difference. They are measured using the substantive enacted tax rates and tax regulations.

9. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

10. Earnings per share

Basic earnings per share is calculated by dividing the net profit after tax for the period attributable to equity shareholders by the weighted average no. of equity shares outstanding during the period.

For calculating diluted earnings per share, both the numerator and the denominator, i.e., the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period respectively, are adjusted for the effects of all dilutive potential equity shares.

11. Provisions and Contingent Liabilities

Provisions are recognized when the Company has a present obligation as a result of past event and it is more likely than not an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. These are reviewed at each balance sheet and adjusted to reflect the current best estimates.

Contingent liability is disclosed when the Company has a present obligation arising from a past event when it is not probable that an outflow of resources will be required to settle the obligation or where a reliable estimate of the amount of obligation can be made.

12. At each balance sheet date, the Company reviews the carrying amounts of its fixed assets to determine whether there is indication of any impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss and necessary adjustments there against. Reversal of impairment loss is recognized as income in the profit and loss account.



SUPREME ROAD TRANSPORT PRIVATE LIMITED

[CIN: U60221DL1998PTC093124]

AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

13. Employee Benefits Expenses

Short-term employee benefits

Employee benefits such as salaries, wages and bonus, etc. that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized as an expense unless another AS requires or permit the inclusion of the benefits in the cost of assets in respect of employees' services up to the end of the reporting period and are measured at an undiscounted amount expected to be paid when the liabilities are settled.

Post-employment benefit plans

Defined contribution plans:

The Company pays provident fund contributions to the appropriate government authorities. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognized as employee benefits expense when they are due or in the year in which actual services are incurred by employees.



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. in Lacs, unless otherwise stated)

NOTE 2: Share Capital

Particulars	As at 31st March 2025	As at 31st March 2024
Authorized Capital 10,00,000 Equity Shares of ₹10/- each	100.00	100.00
Issued, Subscribed and Paid up Capital 7,56,100 Equity Shares of ₹10/- each	75.61	75.61
TOTAL	75.61	75.61

2 (i) Reconciliation of Number of Shares

Particulars	As at 31st March 2025	
	No. Of Shares	Amount
Equity share:		
Balance as at the beginning of the year	7,56,100	75.61
Add: Shares issued During the year	-	-
Balance at the end of the Year	7,56,100	75.61

2 (ii) Details of shares held by shareholders holding more than 5% of the aggregate shares

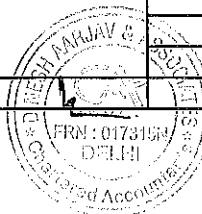
Particulars	As at 31st March 2025	As at 31st March 2024
Equity Shares:		
Sh. Kunj Bihari Singhal	192800 [25.50%]	160800 [21.27%]
Smt.Santosh Singhal	115000 [15.21%]	85000 [11.24%]
Sh. Arun Singhal	117000 [15.47%]	87000 [11.51%]
Kunj Bihari Singhal & Sons (HUF)	88500 [11.70%]	88500 [11.70%]
Ravi Singhal (HUF)	75000 [9.52%]	75000 [9.52%]
Smt. Rachna Singhal	135000 [17.85%]	135000 [17.85%]
Paramveer Distributors Pvt. Ltd.	-	92000 [12.16%]

2 (iii) Disclosure of Shares held by promoters at the end of the year

Name of Promoters	No. of Shares and % of total shares	% Change during the year
Sh. Kunj Bihari Singhal	192800 [25.50%]	4.23%
Smt.Santosh Singhal	115000 [15.21%]	3.97%
Sh. Ravi Singhal	23800 [03.14%]	-
Sh. Arun Singhal	117000 [15.47%]	3.96%
Smt. Rachna Singhal	135000 [17.85%]	-

NOTE 3: Reserves and Surplus

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Securities Premium		
As per last Balance Sheet	175.18	175.18
Addition during the year	-	-
	175.18	175.18
(b) Surplus i.e. Balance in the Statement of Profit & Loss		
As per last Balance Sheet	803.55	659.27
Add : Profit for the Year	124.55	144.28
	928.11	803.55
TOTAL	1103.29	978.73



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. in Lacs, unless otherwise stated)

NOTE 4. Long-Term Borrowings

Particulars	As at 31st March 2025	As at 31st March 2024
Secured		
-From Banks	2392.49	3269.69
Less: Current Maturities of Long-Term Debt (Refer Note No. 20A. For Security)	618.08	771.19
	1774.41	2498.49
-From Others	647.00	423.66
Less: Current Maturities of Long-Term Debt (Refer Note No. 20B. For Security)	84.10	20.10
	562.89	403.55
Unsecured		
From Directors & Relatives	44.31	639.99
From Corporate	1.47	1.39
TOTAL	2383.08	3543.43

NOTE 5. Short-Term Borrowings

Particulars	As at 31st March 2025	As at 31st March 2024
Secured		
Cash Credit Limit from HDFC Bank Ltd. (Secured against Hypothecation of Book debts)	1581.12	1362.52
Current Maturities of Long-Term Debt	702.18	791.30
TOTAL	2283.30	2153.81

NOTE 6. Trade Payables

Particulars	As at 31st March 2025	As at 31st March 2024
Trade Payables		
- Less than 1 Year	44.65	80.92
- 1 Year to 2 Year	-	-
- 2 Year to 3 Year	-	-
- More than 3 Years	-	-
TOTAL	44.65	80.92

NOTE 7. Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
Other Expenses Payable	194.65	270.91
Director current account	-	10.78
TOTAL	194.65	281.69



SUPREME ROAD TRANSPORT PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. in Lacs, unless otherwise stated)

NOTE 9: Property, Plant and Equipment

S. No	Particulars	Gross Block			Depreciation			Net Block			
		April 1, 2024	Addition	Disposal	March 31, 2025	April 1, 2024	For the C.Y	Disposal/ Adjustments	March 31, 2025	March 31, 2025	March 31, 2024
1	Land	48.98	-	-	48.98	-	-	-	48.98	48.98	
2	Land-Hardwar	165.97	-	-	165.97	-	-	-	165.97	165.97	
3	Shop & Office	51.76	-	-	51.76	-	-	-	51.76	51.76	
4	Flat at Raipur	37.10	-	-	37.10	-	-	-	37.10	37.10	
5	Office Building	1.72	-	-	1.72	0.62	0.03	-	0.65	1.07	1.09
6	Vehicle	251.10	75.44	-	326.53	135.44	28.36	-	163.80	162.73	115.65
7	Truck	2912.46	370.52	-	3282.98	1178.11	454.46	-	1632.57	1650.42	1734.35
8	Furniture & Fixtur	17.88	-	-	17.88	9.43	1.28	-	10.71	7.17	8.45
9	Electrical Fitting & Office	75.12	12.24	-	87.36	48.42	7.51	-	55.94	31.43	26.70
10	Computers	31.01	1.05	-	32.06	26.44	1.79	-	28.22	3.84	4.57
	TOTAL	3593.10	459.25	-	4052.35	1398.47	493.42	-	1891.89	2160.45	2194.62
	PREVIOUS YEAR	3237.48	946.45	590.83	3593.10	1521.11	412.31	534.95	1398.47	2194.62	1716.37



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

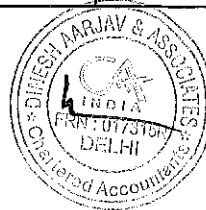
(Rs. in Lacs, unless otherwise stated)

NOTE 8. Short-Term Provisions		
Particulars	As at 31st March 2025	As at 31st March 2024
Provision for Audit Fees	5.40	5.40
Provision for Income Tax	40.25	54.25
TOTAL	45.65	59.65

NOTE 10. Other Non-Current Assets		
Particulars	As at 31st March 2025	As at 31st March 2024
Security Deposits	138.76	132.09
TOTAL	138.76	132.09

NOTE 11. Trade Receivables		
Particulars	As at 31st March 2025	As at 31st March 2024
Trade receivables <u>Unsecured, considered good</u>		
- Less than 6 Month	1337.05	2764.57
- 6 Month to 1 Year	514.06	34.74
- 1 Year to 2 Year	7.03	17.52
- 2 Year to 3 Year	8.99	-
- More than 3 Years	43.57	53.32
TOTAL	1910.70	2870.15

NOTE 12. Cash and Cash Equivalents		
Particulars	As at 31st March 2025	As at 31st March 2024
A. Balance with Banks		
- Current Accounts	4.39	3.79
- Bank FDRs as Margin Money (Pledge)	126.54	398.22
B. Cash in Hand	138.09	89.45
TOTAL	269.02	491.45



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. in Lacs, unless otherwise stated)

NOTE 13. Short-Term Loans and Advances

Particulars	As at 31st March 2025	As at 31st March 2024
Advance to suppliers	1152.31	616.38
Short Term Advances - To Related Party (unsecured, considered good)	291.56	268.61
TOTAL	1443.87	884.99

NOTE 14. Other Current Assets

Particulars	As at 31st March 2025	As at 31st March 2024
Prepaid Expenses	80.68	78.55
Balance with Revenue Authorities	200.96	281.94
Advance Recoverable in Cash or Kind	61.36	54.88
TOTAL	343.01	415.37



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

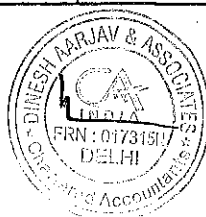
(Rs. in Lacs, unless otherwise stated)

NOTE 15. Revenue From Operations		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Revenue from Services	14133.28	15390.87
TOTAL	14133.28	15390.87

NOTE 16. Other Income		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Interest Income	66.60	99.84
Compensation Awarded	-	265.20
TOTAL	66.60	365.04

NOTE 17. Employee Benefit Expenses		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Salaries and Wages	112.52	81.12
Directors' Remuneration	18.00	24.00
Key Man Insurance Premium	20.28	9.42
Staff Welfare Expenses	10.25	8.04
Employers Contribution to EPF	5.55	5.35
Employers Contribution to ESI	1.78	2.00
TOTAL	168.38	129.92

NOTE 18. Finance Cost		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Hire Purchase Interest	224.92	212.27
Bank Interest	170.94	161.88
Interest to others	41.55	42.24
Bank Charges	15.60	9.88
TOTAL	453.00	426.27



SUPREME ROAD TRANSPORT PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Rs. in Lacs, unless otherwise stated)

NOTE 19. Other Expenses		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Audit Fees	6.00	6.00
Commission	12.58	23.01
Repairs & Maintenance	41.07	34.15
Festival Expenses	2.66	2.07
Postage, Courier & Telephone	16.95	13.91
Insurance Charges	70.61	64.09
Travelling, Conveyance & Vehicle Expenses	23.17	21.78
Printing & Stationery Expenses	8.80	10.03
Legal & Professional Fees	8.59	2.50
Electricity, Water & Gas	24.46	21.86
Rent	46.89	93.58
Security Services	10.32	10.15
Donation	4.55	3.95
Business Promotion Expenses	14.10	10.50
Rates, Fees & Taxes	3.34	15.74
Office Expenses	7.74	10.61
TOTAL	301.83	343.92



SUPREME ROAD TRANSPORT PRIVATE LIMITED

[CIN: U60221DL1998PTC093124]

AG-70, SANJAY GANDHI TRANSPORT NAGAR, DELHI

NOTE – 20 - Notes to the Financial Statements for the year ended 31st March 2025

NOTES ON FINANCIAL STATEMENTS

A. SECURED LOANS FROM BANK

i) Cash Credit Limit

Credit Limit of ₹ 1800 Lacs availed from HDFC Bank Ltd. Moti Nagar, New Delhi branch is primarily secured by way of Hypothecation of Book debts and collaterally secured by way of Equitable Mortgage on immovable property situated at (i). Plot No. 10, Gali No. 22, East Punjabi Bagh, Delhi, (ii). AG-70, Sanjay Gandhi Transport Nagar, Delhi owned by relatives of directors. The limit is further secured by way of personal guarantees of all the directors of the company.

ii) HDFC (GECL) Term Loan (Covid Loan)

HDFC WC GECL loan of ₹ 508 Lacs (Outstanding Balance of Nil as on 31/03/2025) was sanctioned from HDFC Bank, Moti Nagar, New Delhi branch. The term loan is secured by way of Hypothecation of Book debts, Commercial vehicles financed by the bank and collaterally secured by way of Equitable Mortgage on immovable property situated at (i). Plot No. 10, Gali No. 22, East Punjabi Bagh, Delhi, (ii). AG-70, Sanjay Gandhi Transport Nagar, Delhi. The limit is further secured by way of personal guarantees of all the directors of the company.

Repayment Terms: The above term loan is repayable in 48 monthly installments started from October 2021.

iii) Vehicle Loans

(Rs. in lakh, unless otherwise stated)

Particulars	o/s as on 31/03/2025	o/s as on 31/03/2024
From Banks		
HDFC Bank Ltd.	1514.63	2428.30
Axis Bank	206.54	--
From Others		
HDB FINANCIAL	260.23	--

The above loans are repayable in monthly installments and secured by way of hypothecation of the respective vehicle and personal guarantee of Director of the company.

iv) Business Loan from Banks

(Rs. in lakh, unless otherwise stated)

Financial Institution	O/s as on 31/03/2025	O/s as on 31/03/2024	Term of Repayment	Security
HDFC Bank Ltd. -1	165.10	193.20	121 EMI from Nov 2018	Note 1
HDFC Bank Ltd. -2	503.28	536.94	124 EMI from May 2022	Note 2
HDFC Bank Ltd. -3	2.92	45.69	36 EMI from May 2022	Note 2

Note – 1

Extension of charge over Plot -10, Road no 22, East Punjabi Bagh, Delhi-110026 held in the name of relatives of directors of the company.

Note -2

Equitable Mortgage on immovable property Part of Kh No. 174/9 PH No. 69, Supreme Road Transport, Ring Road No. 1, Raipur held in the name of relatives of directors. The loan is also secured by way of personal guarantees of all the directors of the company.



B. SECURED LOANS FROM FINANCIAL INSTITUTIONS**i) Business Loans**

(Rs. in lakh, unless otherwise stated)

S. No.	Financial Institution	O/s as on 31/03/2025	O/s as on 31/03/2024	Term of Repayment	Security
1	Aditya Birla Housing Finance Limited	386.76	398.59	188 EMI from Feb. 2023	Note 1

Note 1 Equitable mortgage of Property situated at Kh. No. 348/1-2-3-4, Khasra No. 1337, Ward No. 13, Raipur held in the name of relatives of directors. The loan is also secured by way of personal guarantees of all the directors of the company.

ii) Vehicle Loans

(Rs. in lakh, unless otherwise stated)

Financial Institution	o/s as on 31/03/2025	o/s as on 31/03/2024
Kotak Mahindra Prime Ltd.	--	25.07

The above loans are repayable in monthly installments and secured by way of hypothecation of the respective vehicle and personal guarantee of Director of the company.

C. CONTINGENT LIABILITY

(Rs. in lakh, unless otherwise stated)

Contingent liabilities not provided in respect of following:	31.03.2025	31.03.2024
Trade Tax/ Octroi/ Duty and other demands under dispute	6.19	6.19
Guarantees and Counter Guarantees Outstanding (Margin Provided as FDR)	917.03 (91.70)	957.31 (398.22)

There is no other contingent liability as at the end of the year.

D. MANAGERIAL REMUNERATION

The Director's Remuneration can be summarized as under:

(Rs. in lakh, unless otherwise stated)

Particulars	2024-25	2023-24
Salaries & allowances	18.00	24.00
Others	Nil	Nil

E. REMUNERATION TO AUDITORS

(Rs. in lakh, unless otherwise stated)

Particulars	2024-25	2023-24
As Audit Fees	6.00	6.00
For Taxation Matters	Nil	Nil
For Certification & other services	Nil	Nil

F. DEFERRED TAX ASSETS/LIABILITY

(Rs. in lakh, unless otherwise stated)

Particulars	2024-25	2023-24
Deferred Tax Assets		
Related to Fixed Assets	--	--
TOTAL	--	--
Deferred Tax Liability		
Related to Fixed Assets	135.58	138.03
TOTAL	135.58	138.03
Net Deferred Tax Assets /(Liability)	(135.58)	(138.03)

G. No provision for impairment of asset is provided as in the opinion of management the carrying amount doesn't exceed recoverable amount.



H. DISCLOSURE PURSUANT TO ACCOUNTING STANDARD 18- RELATED PARTY TRANSACTION**List of Related Parties where control exists:**

Associates	M/s Sky Alloys & Power Ltd., M/s S.K. Enterprises, M/s Pankaj Logistics, M/s Shri Ram Enterprises, Kunj Bihari Singhal HUF, Ravi Singhal HUF, Arun Singhal HUF, and Greenox oils Pvt Ltd.
Directors / Key Management Personnel	Kunj Bihari Singhal and Arun Singhal,
Relatives of Directors / Key Management Personnel	Kamla Devi Singhal, Santosh Singhal, Ravi Singhal, Nisha Singhal and Rachna Singhal

Transactions with related parties:

(Rs. in lakh, unless otherwise stated)

Particulars	2024-25	2023-24
Remuneration Paid to Directors	18.00	24.00
Rent Paid	18.00	14.40
Crane Hire Charges Paid	--	27.00
Unsecured Loans Taken	580.07	959.95
Unsecured Loans Repaid	1175.75	336.09
Freight Received	2777.65	2621.55
Loans & Advances Recovered	3.61	175.28
Interest Received	21.48	28.69
Expenses	274.28	213.54
Rent Received	52.34	1.20

Balance as at:

(Rs. in lakh, unless otherwise stated)

Particulars	31.03.2025	31.03.2024
Directors Current Account	--	10.78
Unsecured Loan	44.31	639.99
Trade Receivables	683.90	935.61
Loans & Advances	291.56	268.60

I. DISCLOSURE PURSUANT TO ACCOUNTING STANDARD 20-EARNING PER SHARE:

(Rs. in lakh, unless otherwise stated)

Particulars	2024-25	2023-24
Net Profit/(Loss) after tax	124.55	144.28
Weighted average no. of Equity Shares (Nos.)	7,56,100	7,56,100
Nominal Value of Equity Shares (₹)	10.00	10.00
Basic & Diluted Earnings/(Loss) Per Share (₹)	16.47	19.08

J. OTHER INFORMATION

Particulars	2024-25	2023-24
Value of Imports on CIF Basis	Nil	Nil
Expenditure in Foreign Currency	Nil	Nil
Earning in Foreign Exchange	Nil	Nil

K. Segment Reporting

Company is engaged in the business of transportation of goods, which is one business segment only. Similarly, operations of company are restricted to Indian Segment only which is one Geographical segment. Hence, disclosure requirements as per Accounting Standard -17 are not applicable.



- L. The Company has not received confirmations from suppliers regarding their status as Micro, Small or Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006. Accordingly, the Company is unable to accurately determine and disclose the amounts payable to such suppliers as at the end of the reporting period.

This information has been given in respect of such vendors to the extent they could be identified as 'Micro, Small and Medium Enterprises' on the basis of information available with the Company on which the Auditors have relied upon.

M. Financial Ratios

S. No.	Ratio	Numerator	Denominator	As at March 31, 2025	As at March 31, 2024	% change during the year	Reason for variance > 25%
1	Current ratio (Times)	Total current assets	Total current liabilities	1.54	1.81	(14.66)%	--
2	Debt-Equity ratio (Times)	Total Debt	Total shareholders fund	3.96	5.40	(26.75)%	Ratio improved due to decrease in total debts.
3	Debt service coverage ratio (Times)	Earning for Debt Service	*Debt service	0.89	0.93	(4.15)%	--
4	Return on equity ratio (%)	Profit for the year	Average Total shareholders fund	11.15%	14.69%	(24.06)%	--
5	Inventory turnover ratio (Times)	Net Sales	Average inventory	NA	NA	NA	NA
6	Trade receivables turnover ratio (Times)	Net credit Sales	Average trade receivables	5.91	5.42	9.06%	--
7	Trade payables turnover ratio (Times)	Total Operating Expenses	Average trade payables	154.87	62.52	147.73%	Ratio improved due to repaid in Trade Payable.
8	Net capital turnover ratio (Times)	Net Sales	Average working capital	8.11	8.67	(6.39)%	--
9	Net profit ratio (%)	Profit for the year	Revenue from operations	0.88%	0.94%	(5.99)%	--
10	Return on capital employed (%)	Profit before tax and finance costs	Total assets-total current liabilities	16.22%	15.37%	5.54%	--
11	Return on Investment(%)	Income from Investment	Average Investment	NA	NA	NA	NA

*excluding unsecured loan and short term borrowing



N. OTHER REGULATORY DISCLOSURES AS REQUIRED UNDER REVISED SCHEDULE III OF COMPANIES ACT, 2013

- i. No Proceeding has been initiated or pending against the Company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. No scheme of arrangements have been approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013.
- iii. The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the year
- iv. Company has not been declared as willful defaulter by Bank or Financial institution or another lender.
- v. As per the information available with the company, the company has not transacted during the year with any companies struck off under Section 248 of the Companies Act, 2013 or under Section 560 of the Companies Act, 1956.
- vi. There have been no charges which yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
- vii. Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources) to any other person(s) or entity (ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall
 - (i) 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
 - (ii) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- viii. Company has not received any fund from any person(s) or entity (ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall
 - (i) 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
 - (ii) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- ix. Company has not traded or invested in Crypto currency or virtual currency during the financial year ended March 31, 2025.
- x. During the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the unaudited books of account of the Company.
- xi. The provisions of sec. 135 of the Companies Act, 2013 are not applicable to the Company during the year.
- xii. Loans or Advances in the nature of loans granted to KMP and related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:



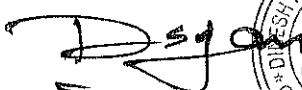
a. repayable on demand or

b. without specifying any terms or period of repayment

Type of Borrower	Amount of loan & advance	Percentage to the total
Related Parties	291.56	100%

O. Figures for the previous period have been regrouped / reclassified wherever necessary.

As per our Report of even date
For DINESH AARJAV & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N.: 017315N



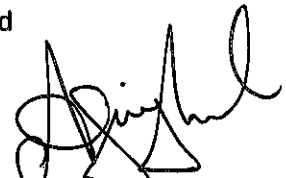

DINESH K. JAIN
PARTNER
Membership No.: 084901

Place : Delhi
Dated: 10/09/2025

For and on behalf of Board



KUNI BIHARI SINGHAL
DIRECTOR
DIN: 02493626



ARUN SINGHAL
DIRECTOR
DIN: 01763178