ALSTOM ENGINEERING INDIA PVT. LTD.

MANUFACTURER OF CABLE DRUMS, CEMENT MACHINERY AND
ALL TYPE OF ENGINEERING FABRICATION

NOTICE

Notice is hereby given that **03rd** Annual General Meeting ("AGM") of the Members of **Alstom Engineering India Private Limited** ("The Company") will be held on Tuesday, 30th Day of September, 2025 at the Registered Office of the Company situated at **Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004** at 12:00 P.M. at shorter notice to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statements for the financial year ended 31st March, 2025 and the Reports of the Board of Directors and Auditors thereon and to consider and if thought fit, to pass with or without modification(s) the following resolution as an Ordinary Resolution:**

   "RESOLVED THAT the Directors' Report and the Audited Balance Sheet as on year ended 31st March, 2025 and the Profit and Loss Accounts for the Year ended on 31st March, 2025 along with the Auditors' Report thereon are hereby considered, approved and adopted."

Date: 12.09.2025
Place: Faridabad

On behalf of the Board
For ALSTOM ENGINEERING INDIA PRIVATE LIMITED

PRABHANSHU DEO SINGH BAGHEL
Director
DIN No. – 09564927

SRISHABH DEO SINGH
Director
DIN No. - 09564928

NOTE:

1. **A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself/herself. The proxy so appointed need not be a member of the company.**

2. **Proxies in order to be effective should be duly completed , stamped and signed and must be deposited at the Registered Office of the Company not less than 48 hours before the meeting. A Proxy Form is enclosed with the Notice of the meeting.**

3. **Corporate members intending to send their authorised representatives to attend the meeting are requested to send a duly certified copy of their board resolution, authorising their representatives to attend and vote at the meeting.**

4. **Members/Proxies/Authorized Representatives should bring the enclosed Attendance Slip, duly filled in, for attending the Meeting.**

ATTENDANCE SLIP

Annual General Meeting, 30th September, 2025 at 12.00 P.M.

Regd Folio No. **No. of shares held -**

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company at its Registered Office at **Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004** on Tuesday, 30th Day of September, 2025 at 12.00 P.M.

_____ _____

Member's/proxy's name in block letters Member's/proxy's signature

Note: Please fill this attendance slip and hand it over at the entrance of the hall; kindly fill up your regd. folio no. & no. of shares held by you as on the date of this notice of AGM. Further select whether you are a registered share holder or proxy & fill up your or your proxy's name in Capital Letter in name column below & sign on the members'/proxy's signature column.

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN:	
Name of the company:	
Registered office:	

Name of the member(s): Registered address: Email Id: Folio No./Client Id: DP ID:

I/We, being the member (s) of ..... shares of the above named company, hereby appoint

1.	Name:	
	Address:	
	E-mail Id:	
	Signature:	

2.	Name:	
	Address:	
	E-mail Id:	
	Signature:	

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 3rd Annual General Meeting of the Company, to be held on Tuesday 30th Day of September, 2025 at the Registered Office of the Company at **Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004** at 12:00 P.M and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Particulars
1.	Adoption of Audited Balance Sheet as at 31st March, 2025.

Signed this..... day of..... 20....

Signature of shareholder

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

DIRECTOR'S REPORT

To,
The Members,
ALSTOM ENGINEERING INDIA PRIVATE LIMITED
Plot no. 744, Sector-69, IMT Faridabad, Haryana, India, 121004

Your directors have pleasure in presenting their 03rd Annual Report and Audited Statement of Accounts of the Company for the period from 01st April 2024 to 31st March, 2025.

FINANCIAL HIGHLIGHTS

Particulars	Year ended March 31, 2025 (Rs.)	Year ended March 31, 2024 (Rs.)
Total Income	197,124,442.08	26,367.94
Financial Cost	1,608,499.35	2,780.00
Total Expenditure	180,621,578.21	56,876.20
Profit/Loss before Depreciation, Interest and Tax	14,894,364.52	(33,288.26)
Less: Depreciation & Amortization	12,044,737.00	-
Profit/Loss after depreciation and Interest	2,849,627.52	(33,288.26)
Less: Current Income Tax	444,542.00	-
Add: Previous year adjustment of Income Tax	0	0
Less: Deferred Tax	533104.26	0
Less: MAT Credit Entitlement	0	0
Less: MAT Credit Entitlement relating previous year	0	0
Net Profit after tax / deferred tax	1,871,981.26	(33,288.26)
Proposed dividend / dividend paid	0	0
Balance carried to Balance Sheet	1,871,981.26	(33,288.26)

REVIEW OF OPERATIONS

The Company has achieved a total income of Rs. 197,124,442.08/- for the year ended March 31, 2025 as against Rs. 26,367.94/- achieved during the previous year ended March 31, 2024. Net Profit of the Company for the year ended March 31, 2025 stood at Rs. 1,871,981.26/- as against Net Loss of Rs. 33,288.26/- for the previous year.

SHARE CAPITAL

There was change in the Authorised share capital of the Company during the financial year ended 31st March, 2025. During the year, the authorised share capital of the Company was increased from Rs. 50, 00,000 to Rs. 2, 00, 00,000 following approval of shareholders at the EGM held on 27th December 2024.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

No Material changes and commitments affecting the Financial Position of the Company occurred subsequent to the close of the period on March 31, 2025 and the date of the Board's Report.

DIVIDEND

No dividend pay out to the shareholders has been recommended by the Board of Directors of the Company for the current year.

TRANSFER TO RESERVE

Since there is Profit of Rs. 1,871,981.26/- for the financial year, the amount is proposed to be transferred to the General Reserve.

CHANGE IN THE NATURE OF BUSINESS

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

BOARD MEETINGS

During the period ended 31st March 2025, Six (6) meetings of the Board were held as follows:

Sr. No.	Date	Strength	No. of members present
1	25.06.2024	3	3
2	05.09.2024	3	3
3	19.12.2024	3	3
4	28.01.2025	3	3
5	01.03.2025	3	3
6	29.03.2025	3	3

GENERAL MEETINGS

During the period ended 31st March 2025, one extra ordinary general meetings were held on 27.12.2024.

DETAILS OF MEETING ATTENDED BY EACH DIRECTOR

Sr. No.	Name of Director	Number of Board meeting attended	Number of Committee meeting attended
1.	Prabhanshu Deo Singh Baghel	6	0

2.	Srishabh Deo Singh	6	0
3.	Virat gautam	6	0

DIRECTORS RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, your Directors confirm having:

i) Followed in the preparation of the Annual Accounts, the applicable Accounting Standards with proper explanation relating to material departures, if any;

ii) Selected such Accounting Policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the Loss of the Company for that period;

iii) Taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

iv) Prepared the Annual Accounts on a going concern basis, and

v) Devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, there was no change in the directorship of the Company.

DEPOSITS

Your Company has neither invited nor accepted any deposits from the public so far.

DETAILS OF HOLDING /SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There was no Holding, Subsidiary, Joint Ventures & Associate Company during the year.

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

VIGIL MECHANISM

The Company does not have any Vigil Mechanism Policy. The provisions of Section 177 relating to establish a Vigil Mechanism are not applicable to the Company.

INTERNAL FINANCIAL CONTROLS

There are adequate internal financial controls in your Company with respect to the financial statements, commensurate with the size and scale of the operations of the Company. The efficacy and adequacy of such internal financial controls are evaluated by the management periodically.

RELATED PARTY TRANSACTIONS PURSUANT TO CLAUSE (h) OF SUB-SECTION 134 OF THE ACT AND RULE 8(2) OF THE COMPANIES (ACCOUNTS) RULES, 2014

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:

No such transactions were entered during the period ending on 31st March, 2025.

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

The contract or arrangement or transactions entered with the related parties during the period ending on 31st March, 2025 were not material and the same were disclosed in the notes to accounts forming part of the financial statements for the period ended 31st March, 2025.

Accordingly 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 along with the justification for entering into such contracts and arrangements have mentioned in Form AOC-2.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

During the year under review, no significant or material orders were passed by the Regulators/ Courts/ Tribunals which would impact the going concern status of the Company and its future operations.

STATUTORY AUDITORS

The Auditors M/s VIMAL CHAND JAIN & Co., Chartered Accountants, were appointed as the Statutory Auditors for a period of 5 years in accordance with the provisions of Sec. 139 of Companies Act, 2013 at the Annual General Meeting of the Company held on 30.12.2023.

The requirement to place the matter relating to ratification of appointment of auditors by members at every Annual General Meeting has been done away by the Companies (Amendment) Act 2017. Accordingly, no resolution is being proposed for ratification of appointment of Statutory Auditors at the ensuing Annual General Meeting.

AUDITORS' REPORT

The Auditors Report appended to the financial statements is self explanatory. There is no adverse remark in the Auditor's Report, which needs explanation from the Board of Directors.

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

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) **Conservation of energy**:

The steps taken or impact on conservation of energy.	Nil
The steps taken by the Company for utilizing alternate sources of energy.	Nil
The capital investment on energy conservation equipments.	Nil

(B) **Technology absorption:**

The efforts made towards technology absorption	Nil
The benefits derived like product improvement, cost reduction, product development or import substitution etc.	Nil
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)---	Not applicable
The details of technology imported	Not applicable
Year of Import	Not applicable
whether the technology been fully absorbed	Not applicable
If not fully absorbed, areas where has not taken place, reasons thereof.	Not applicable
The expenditure incurred on Research and Development	Not applicable

(C) **Foreign exchange earnings and Outgo**:

- Foreign Exchange earned during the year in terms of actual inflows - Nil
- Foreign Exchange outgo during the year in terms of actual outflows – Nil

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

During the year Company has not received any complaint of harassment.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has given loans but has not given any guarantees or made any investment during the period under review.

Amount Outstanding as at 31st March, 2025

Particulars	Amount (In Rs.)
Loans Given Security deposit (DHBVN)	 204343
Guarantee given	Nil
Investment made	Nil

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

DECLARATION BY AN INDEPENDENT DIRECTOR(S) AND RE- APPOINTMENT, IF ANY

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

COMPLIANCE WITH SECRETARIAL STANDARD

The Company has complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and shareholders issued by the ICSI and approved by central Government under Section 118(10) of the Companies Act, 2013.

MATERNITY BENEFITS

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ACKNOWLEDGEMENTS

The Directors wishes to place on record their appreciation for the sincere and dedicated efforts of all employees. Your Directors would also like to thank the Shareholders, Bankers and other Business associates for their sustained support, patronage and cooperation.

On behalf of the Board
For ALSTOM ENGINEERING INDIA PRIVATE LIMITED

PRABHANSHU DEO SINGH BAGHEL
Director
DIN No. – 09564927

SRISHABH DEO SINGH
Director
DIN No. - 09564928

Date: 12.09.2025
Place: Faridabad

ALSTOM ENGINEERING INDIA PVT. LTD.

MANUFACTURER OF CABLE DRUMS, CEMENT MACHINERY AND
ALL TYPE OF ENGINEERING FABRICATION

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 arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

Sl. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/ transaction	N.A.
c)	Duration of the contracts/arrangements/ transaction	N.A.
d)	Salient terms of the contracts or arrangements Or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. Details of contracts or arrangements or transactions at Arm's length basis.

S. No.	Particulars	Details		
a)	Name (s) of the related party & nature of relationship	Mr. Prabhanshu Deo Singh Baghel-Director	Mr. Arwind Singh Baghel-Director Relative	Cable Tech Machines-Related Entity
b)	Nature of Contracts/arrangements/transaction	Remuneration/ bonus/ interest/ rent/ incentive	Remuneration/bonus/interest on loan/rent	Remuneration/bonus/interest on loan
c)	Duration of the contracts/arrangements/transaction	On ongoing basis	On ongoing basis	On ongoing basis
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 4,83,717/-	Rs. 2,34,675/-	Rs. 12,28,334/-
e)	Date of approval by the Board	31/03/2025	31/03/2025	31/03/2025

f)	Amount paid in advance, if any	Nil	Nil	Nil

On behalf of the Board

For ALSTOM ENGINEERING INDIA PRIVATE LIMITED

PRABHANSHU DEO SINGH BAGHEL
Director
DIN No. – 09564927

SRISHABH DEO SINGH
Director
DIN No. - 09564928

Date: 12.09. 2025
Place: Faridabad

VIMAL CHAND JAIN & CO.
CHARTERED ACCOUNTANTS

H.O. : B-327-328, Nehru Ground,
N.I.T. Faridabad - 121001 (Haryana)
☎ 0129-4032639
E-mail : jain_vimal1955@rediffmail.com
del.vcj@gmail.com
Website : www.vcjco.in

INDEPENDENT AUDITORS' REPORT

To,

The Members of **ALSTOM ENGINEERING INDIA PRIVATE LIMITED**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **ALSTOM ENGINEERING INDIA PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit (or Loss)* for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

Report on other legal and regulatory requirements

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, 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 and taken on record by the board of directors of the Company, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

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

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

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

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

(h) The company has used accounting software's for maintaining its books of account which has a feature of recording audit trail (Edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. As proviso to Rule 3(1) of the companies(Account) Rules, 2014 is applicable from April 2023, reporting under Rule 11(g) of the Companies(Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for retention is not applicable for the financial year ended March, 2025.

For M/s VIMAL CHAND JAIN & CO
Chartered Accountants
FRN: 004345N

VIMAL CHAND JAIN & CO. Chartered Accountants N.I.T. FARIDABAD

Vimal Chand Jain
Partner
Membership No. 083332

UDIN: 25083332BMJAOT1034

Date: 12.09.2025
Place: Faridabad

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Balance Sheet as at 31st March 2025

(Amount in'Lakhs')

Particulars	Note No.	2024-25	2023-24
1	2	3	4
I. **EQUITY AND LIABILITIES**			
1 Shareholders' funds			
(a) Share capital	1	1.00	1.00
(b) Reserves and surplus	2	18.37	(0.33)
(c) Money received against share warrants			
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	893.24	467.18
(b) Deferred tax liabilities (Net)	4	5.35	-
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
4 Current liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises; and		368.35	128.64
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	9	5.48	(38.11)
(d) Short-term provisions	10	4.45	-
TOTAL		1,296.23	558.38
II. **ASSETS**			
Non-current assets			
1 (a) Property Plant and Equipment and Intangible Assets	11	573.21	514.73
(i) Property Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress		-	
(iv) Intangible assets under development			
(b) Non-current investments	12	-	-
(c) Deferred tax assets (net)	4		
(d) Long-term loans and advances	13	2.04	-
(e) Other non-current assets	14	-	-
2 Current assets			
(a) Current investments	15	-	-
(b) Inventories	16	141.09	35.84
(c) Trade receivables	17	534.80	0.31
(d) Cash and cash equivalents	18	0.23	1.23
(e) Short-term loans and advances	19	-	-
(f) Other current assets	20	44.85	6.27
TOTAL		1,296.23	558.38

The Schedule reffered to above forms an integral part of the Balance Sheet

For & on behalf of
ALSTOM ENGINEERING INDIA PRIVATE LIMITED

M/S VIMAL CHAND JAIN & CO.
CHARTERED ACCOUNTANTS

VIMAL CHAND JAIN & CO. Chartered Accountants N.I.T. FARIDABAD

CA Vimal Chand Jain
(PARTNER)

PLACE: FARIDABAD
DATED: 12-09-2025

PRABHANSHU DEO SINGH BAGHEL
DIN: 09564927
(DIRECTOR)

SRISHABH DEO SINGH
DIN: 09564928
(DIRECTOR)

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March 2025

(Amount in 'Lakhs')

	Particulars	Refer Note No.	2024-25	2023-24
I.	Revenue from operations	21	1,970.97	0.26
II.	Other income	22	0.28	0.00
III.	**Total Revenue (I + II)**		**1,971.24**	**0.26**
IV.	Expenses:			
	Cost of materials consumed	23	1,657.21	0.22
	Purchases of Stock-in-Trade	24	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	25	(59.40)	-
	Employee benefits expense	26	22.43	-
	Finance costs	27	16.08	0.03
	Depreciation and amortization expense		120.45	-
	Other expenses	28	185.98	0.35
	Total expenses		**1942.75**	**0.60**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		**28.50**	**(0.33)**
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		**28.50**	**(0.33)**
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		**28.50**	**(0.33)**
X	Tax expense:			
	(1) Current tax		4.45	-
	(2) Deferred tax L/(A)		5.35	-
XI	**Profit (Loss) for the period from continuing operations (IX-X)**		18.70	(0.33)
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		**18.70**	**(0.33)**
XVI	**Earnings per equity share:**			
	(1) Basic		187.05	-3.33
	(2) Diluted			

The Schedule reffered to above forms an integral part of the Profit & Loss Statement

For & on behalf of
ALSTOM ENGINEERING INDIA PRIVATE LIMITED

M/S VIMAL CHAND JAIN & CO.
CHARTERED ACCOUNTANTS

VIMAL CHAND JAIN & CO. Chartered Accountants N.I.T. FARIDABAD

CA Vimal Chand Jain
(PARTNER)

PRABHANSHU DEO SINGH B
DIN: 09564927
(DIRECTOR)

SRISHABH DEO SINGH
DIN: 09564928
(DIRECTOR)

PLACE: FARIDABAD
DATED: 12/09/2025

Note 1
Share capital

(Amount in 'Lakhs')

Share Capital	2024-25		2023-24	
	Number	Amount	Number	Amount
Authorised				
__% preference shares of __ each				
2000000(2000000) Equity Shares of ` 10/- each	20.00	200.00	5.00	50.00
Issued				
__% preference shares of `___ each				
10000(10000) Equity Shares of ` 10/- each	0.10	1.00	0.10	1.00
Subscribed & Paid up				
__% preference shares of `___ each				
10000(10000) Equity Shares of ` 10/- each	0.10	1.00	0.10	1.00
Subscribed but not fully Paid up				
___ % preference shares of `___each, not fully paid up				
Equity Shares of ` ___ each, not fully paid up				
Total	**0.10**	**1.00**	**0.10**	**1.00**

Note 1.1

The Company has only one class of shares referred to as equity shares having a par value of ₹10. Each holder of one equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of shares shall be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

Note 1.2
Reconciliation of number of shares outstanding

Particulars	2024-25	2023-24
No. of shares outstanding at the beginning of the year	0.10	0.10
Add: Shares issued during the year	-	-
No. of shares outstanding at the end of the year	0.10	0.10

Note 1.3
Number of shares held by shareholders holding more than 5% shares

Name of Shareholder	2024-25	%	2023-24	%
PRABHANSHU DEO SINGH BAGHEL	5,000.00	50.00%	5,000.00	50.00%
SRISHABH DEO SINGH	5,000.00	50.00%	5,000.00	50.00%
Total No. of shares	10,000.00	100%	10,000.00	100%

Note 1.4
Shares held by promoters at the end of the year

Promoter name	As at 31st March 2025			As at 31st March 2024		
	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
PRABHANSHU DEO SINGH BAGHEL	5000.00	50.00%	-	5000.00	50.00%	-
SRISHABH DEO SINGH	5000.00	50.00%	-	5000.00	50.00%	-
Total	10000.00	100.00%	-	10000.00	100.00%	-

Note 2

(Amount in 'Lakhs')

Reserves and surplus	2024-25	2023-24
a. Capital Reserves		
Closing Balance	-	-
b. Capital Redemption Reserve		
Closing Balance	-	-
c. Securities Premium Account		
Opening Balance		(33,288.26)
Add : Securities premium credited on Share issue	-	-
Closing Balance		-
d. Debenture Redemption Reserve		
Closing Balance	-	-
e. Revaluation Reserve		
Closing Balance	-	-
f. Share Options Outstanding Account		
Closing Balance	-	-
g. Other Reserve		
Closing Balance	-	-
h. Surplus		
Opening Balance	(0.33)	
(+) Net Profit/ (Net Loss) For The Current Year	18.70	(0.33)
(+) Income Tax Refund		
(-) Retained Earning effect on Depreciable assets	(0.00)	
(-) Income tax Adjustments		
(-) TDS/TCS		
(+) Provision for Tax		
Closing Balance	**18.37**	**(0.33)**
Total	18.37	(0.33)

Note 3

(Amount in 'Lakhs')

Long Term Borrowings	2024-25	2023-24
Secured		
Term loans		
From Bank		
State Bank of India	59.37	81.36
canara bank business loan	120.93	(0.00)
Canara Bank OD A/c	-	
From Others	180.30	81.35
Unsecured		-
From Bank		
From Director & relative	71.66	64.88
Prabhanshu Deo singh	24.71	24.71
Srishabh Singh baghel	45.00	45.00
Virat Gautam	291.45	66.00
Cable Tech machines	15.00	15.00
Bandana Singh	103.61	33.50
Arvind singh loan	36.50	36.74
Deepika Singh	50.00	50.00
MR.Bhawar lal	75.00	50.00
Siya Dulari Gautam	712.94	385.82
Total	893.24	467.18

Note 4

(Amount in 'Lakhs')

Deferred tax liability	2024-25	2023-24
Opening balance	-	-
Total reversible timing difference in books maintained as per Companies Act 2013		
Depreciation as per Companies Act 2013	120.45	
Total reversible timing difference in books maintained as per Income Tax Act 1961		
Depreciation as per Income Tax Act 1961	141.01	
Net reversible timing difference (1) - (2)	(20.56)	-
Deferred tax asset recognised for the year	(5.35)	
Add : Deferred tax income/(expense)	(5.35)	-
Total	**5.35**	-

Prabhanshu Deo

Note 5
Other Long Term Liabilities

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Trade Payables	-	-
(b) Others	-	-
Total	-	-

Note 6
Long Term Provisions

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Provision for employee benefits	-	-
(b) Others (Specify nature)	-	-
Total	-	-

Note 7
Short Term Borrowings

(Amount in 'Lakhs')

	2024-25	2023-24
Secured		
(a) Loans repayable on demand		
from banks		
(State Bank of India CC)		
from other parties		
(Secured By_____)		
(of the above, ` ____ is guaranteed by Directors and / or others)		
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
	-	-
Unsecured		
(a) Loans repayable on demand	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
	-	-
Total	-	-

Note 8
Trade Payables

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Total outstanding dues of micro enterprises and small enterprises	368.35	128.64
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total	368.35	128.64

Note 8.1
MSME Disclosure Requirement

Amount due to micro and small enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company. The disclosures relating to micro and small enterprises is as below :

	2024-25	2023-24
(a) Principal amount remaining unpaid to supplier at the end of the year other than overdue as per agreement or contract.	-	-
(b) Interest due thereon remaining unpaid to supplier at the end of the year.	-	-
(c) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.	-	-
(d) Amount of interest accrued during the year and remaining unpaid at the end of the year.	-	-
(e) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-
Total	-	-

Note 8.2

Trade Payables Ageing Schedule

(Amount in 'Lakhs')

Particulars	As at 31.03.2025						
			Outstanding for following periods from due date of payment				Total
	Unbilled	Not Due	Less than 1 year	1-2 year	2-3 year	More than 3 year	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	368.35	-	-	-	368.35
(iii) Disputed dues-MSME	-	-	-	-	-	-	-
(iv) Disputed dues-Others)	-	-	-	-	-	-	-
Total	-	-	368.35	-	-	-	368.35

ALSTOM ENGINEERING INDIA PRIVATE LIMITED

Note 10:- Property, plant & equipments as on 31st March, 2025

(As per the Companies Act, 2013)

Tangible Assets

(Rs. in Lakhs)

Details of Assets	Gross Block				Accumulated Depreciation				Net Block	
	As on 31 march 2024	Additions	Deductions	Total	As on 31 march 2024	For The Year	Deductions	As on 31st March, 2025	As At 31st March, 2025	As on 31st March, 2024
TANGIBLE ASSETS										
Factory Building	257.8713511	31.54		289.41		49.86	-	49.86	239.56	257.87
CCTV		1.31		1.31		0.11		0.11	1.20	
Computer		0.91		0.91		0.27		0.27	0.64	
Electrical Instruments	5.66	8.16		13.82		2.67	-	2.67	11.15	5.66
FAN		0.35		0.35		0.08		0.08	0.27	
Land	50.15	-		50.15		-	-	-	50.15	50.15
Plant & Machinery	200.10	136.26		336.36		67.14	-	67.14	269.23	200.10
Water Cooler		0.29		0.29		0.05		0.05	0.24	
Water Purifier		0.11		0.11		0.02		0.02	0.09	
Vehicle	0.94	-		0.94		0.26	-	0.26	0.68	0.94
	514.73	**178.93**	-	**693.66**	-	**120.45**	-	**120.45**	**573.21**	**514.73**
INTANGIBLE ASSETS										
Software development								-	-	-
	-	-	-	-	-	-	-	-	-	-
Total	**514.73**	**178.93**	-	**693.66**	-	**120.45**	-	**120.45**	**573.21**	**514.73**
Figures of previous year										

Note 10:-Capital work in progress

Details of Assets	Gross Block				Accumulated Depreciation				Net Block	
	As on 31 march 2023	Additions	Deductions	Total	As on 31 march 2023	For The Year	Deductions	As on 31st March, 2024	As on 31st March, 2024	As on 31st March, 2024
Factory Building		-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Figures of Previous Year	-	-	-	-	-	-	-	-	-	-

VIMAL CHAND JAIN & CO. Chartered Accountants FARIDABAD

Note 9

Other Current Liabilities

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Current maturities of long-term debt		
(b) Current maturities of finance lease obligations		
(c) Interest accrued but not due on borrowings		
(d) Interest accrued and due on borrowings		
(e) Income received in advance		
(f) Unpaid dividends		
(g) Application money received for allotment of securities and due for refund #		
(h) Unpaid matured deposits and interest accrued thereon		
(i) Unpaid matured debentures and interest accrued thereon		
(j) Advance From Customers		
(k) Other payables (specify nature)		
Audit Fees Payable		
Electricity Expense Payable		
GST to be reversed	2.23	2.23
ESI Payable		
EPF Payable		
GST Payable under RCM	0.35	0.09
Duties & taxes		(40.50)
TCS Payable	0.11	
TDS Payable	2.78	0.07
Total	5.48	(38.11)

Note 10

Short Term Provisions

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Provision for employee benefits		
(b) Others (Specify nature)		
Provision For Tax	4.45	
Total	4.45	-

Note 12

Non-current investments

(Amount in 'Lakhs')

A. Details of Trade Investments		
Name of the Body Corporate	Amount (`)	Amount (`)
	2024-25	2023-24
(a) Investment Properties		
(b)Investement in Equity Instruments		
(c)Investments in Preference Shares		
(d)Investments in Government or Trust securities		
(e)Investments in Debentures or Bonds		
(f)Investments in Mutual Funds		
(g)Investments in partnership firms*		
(h)Other non-current investments (specify nature)		
Total	-	-

(Amount in 'Lakhs') (Amount in 'Lakhs')

B. Details of Other Investments		
Name of the Body Corporate	Amount	Amount
	2024-25	2023-24
(a)Investment Properties		
(b)Investement in Equity Instruments		
(c)Investments in Preference Shares		
(d)Investments in Government or Trust securities		
(e)Investments in Debentures or Bonds		
(f)Investments in Mutual Funds		
(g)Investments in partnership firms*		
(h)Other non-current investments (specify nature)		
Investment		
Total	-	-

Note 13

Long Term Loans and Advances

(Amount in 'Lakhs')

	2024-25	2023-24
a. Capital Advances	-	-
b. Security Deposits		
Security Deposit on Electricity	2.04	
	-	-
c. Loans and advances to related parties	-	-
d. Other loans and advances (specify nature)	-	-
TOTAL	2.04	-

Note 14

Other non-current assets

(Amount in 'Lakhs')

	2024-25	2023-24
a. Long term trade receivables (including trade receivables on deferred credit terms)	-	-
b. Others (specify nature)	-	-
c. Debts due by related parties	-	-
TOTAL	-	-

Note 15

Current Investments

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
(a) Investment in Equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in Government or Trust securities	-	-
(d) Investments in Debentures or Bonds	-	-
(e) Investments in Mutual Funds	-	-
(f) Investments in partnership firms*	-	-
(g) Other non-current investments (specify nature)	-	-
Total (A)	-	-
Less : Provision for dimunition in the value of Investments	-	-
Total	-	-

Details of Current Investments

(Amount in 'Lakhs')

Name of the Body Corporate	2024-25	2023-24
(a)Investement in Equity Instruments	-	-
(b)Investments in Preference Shares	-	-
(c)Investments in Government or Trust securities	-	-
(d)Investments in Debentures or Bonds	-	-
(e)Investments in Mutual Funds	-	-
(f)Investments in partnership firms*	-	-
(g)Other non-current investments (specify nature)	-	-
Total	-	-

Note 16

Inventories

	2024-25		2023-24	
a. Raw Materials and components (Valued at_____)	81.70		35.84	
		81.70		35.84
b. Work-in-progress (Valued at _____)				
		-		-
c. Finished goods (Valued at _____)	49.64			
		49.64		-
d. Stock-in-trade (Valued at _____)				
e. Stores and spares (Valued at _____)	9.76			
		9.76		-
f. Loose Tools (Valued at _____)				
		-		-
g. Others (Specify nature)	0.00			
		-		-
Total		141.09		35.84

Note 17

Trade Receivables

	2024-25	2023-24
(a) Secured, considered good;	534.80	0.31
(b) Unsecured, considered good;	-	-
(c.) Doubtful	-	-
Total	534.80	0.31

Note 17.1

Trade Receivables Ageing Schedule

(Amount in 'Lakhs')

Particulars	As on 31.03.2025							
			Outstanding for following periods from due date of payment					
	Unbilled	Not Due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	534.49	-	0.31	-	-	534.80
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered doubtful	-	-	-	-	-	-	-	-
Total	-	-	534.49	-	0.31	-	-	534.80

NOTE 18

Cash and cash equivalents

	2024-25		2023-24	
a. Balances with banks (Canara Bank)	0.00	0.00	0.98	0.98
Earmarked Balances (eg/- unpaid dividend accounts)				
Margin money				
Security against borrowings				
Guarantees				
Other Commitments				
Bank deposits with more than 12 months maturity				
b. Cheques, drafts on hand	0.23	0.23	0.24	0.24
c. Cash on hand*				
d. Others (specify nature)				
TOTAL		0.23		1.23

Note 19

Short-term loans and advances

	2024-25		2023-24	
a. Loans and advances to related parties				
b. Others (specify nature)				
c. To Directors		-		-
TOTAL		-		-

Note 20

Other Current Assets

Particulars	2024-25	2023-24
GST Receivable	29.36	
Vehicle Booking Charges	-	
Central Bank FD	-	2.04
Security for Electricity Connection		
Security Money of Land (Refundable)		
Security Money for Govt. Tender		
Prepaid SBI General Insurance		
Prepaid Factory License	1.87	
GST Receivable but not availed in returns	1.46	0.12
GST Receivable in Next Year	0.01	0.01
TDS Receivable FY 2023-24	1.88	
TDS Receivable FY 2024-25	1.64	
TCS Receivable		
Prelimainary Exp	8.64	4.10
Advance To Supplier		
Advance Tax	44.85	6.27
TOTAL		

Note 20a

a) Contingent liabilities and commitments (to the extent not provided for)

	2024-25	2023-24
(i) Contingent Liabilities	-	-
(ii) Commitments	-	-
TOTAL	-	-

Note 21

Revenue from operations

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Sale of products	1,970.97	0.26
Sale of services	-	-
Other operating revenues	-	-
Total	1,970.97	0.26

Note 22

Other income

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Any Other Interest :-		
Security Deposit	0.28	
Round Off	0.00	0.00
Total	0.28	0.00

Note 23

Cost of materials consumed

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Opening Stock	35.84	-
(+)Raw Material Purchased	1,703.06	36.07
(-)Closing Stock	81.70	35.84
Total	1,657.21	0.22

Note 24

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Purchases of Stock-in-Trade	-	-
Total	-	-

Note 25

Changes in inventories of finished goods work-in-progress and Stock-in-Trade

Particulars	2024-25	2023-24
Opening Stock :		
Work-in-Process	-	-
Finished Goods	-	-
Consumable Store	-	-
Closing Stock :		
Work-in-Process	-	-
Finished Goods	49.64	-
Consumable Store	9.76	-
Total	(59.40)	-

Note 26

Employee Benefits Expense

(Amount in 'Lakhs')

	2024-25	2023-24
(a) Salaries	22.43	-
(c) Director Remuneration	-	-
Total	22.43	-

Note 27

Finance costs

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Bank Charges	4.43	0.03
Interest on CC Loan	1.60	-
Interest on Term loan	9.79	-
Processing Charges MSME Renewal	0.27	-
Total	16.08	0.03

Note 28

Other expenses

(Amount in 'Lakhs')

Particulars	2024-25	2023-24
Accounting Charges	0.15	0.05
Auto & Trolly Fare	0.02	-
Courier & Postal	0.05	-
Conveyance Charges	0.13	-
Contractor Wages	117.92	-
Consumable Exp (Stores)	0.49	-
Diwali Expense	0.22	-
Printing & Stationery	0.16	-
Electricity Expenses	22.83	-
Factory License Expense	0.19	-
Freight & Cartage	10.30	-
Fuel & Diesel	0.11	-
Director Expense	2.94	-
Insurance	0.73	-
Interest on TDS & TCS	0.05	-
Interest on GST	0.00	-
Labour Charges	0.08	-
Stock Penalty Charge	0.03	-
TDS Latee Fee	0.07	-
Legal & Professional Charges	1.67	0.09
Medicine Expenses	0.07	-
Misc Expense	0.06	-
Loading & Unloading Charges	0.80	-
Repair & Maintenance (Machine)	1.26	-
Interest on Unsecured Loan	19.47	-
Roc Exp	1.99	-
Supervision Expenses	0.07	-
Security Service Charges	1.59	-
Store and Spare Exp	0.08	-
Staff Welfare Expense	0.13	-
Telephone expenses	0.02	-
Swiping & Cleaning Expenses	0.02	-
Travelling Expenses	0.84	-
Water Charges	0.33	-
Weighing Charges	0.40	-
Vechicle Expense	0.72	-
Payments to the auditor as		
a. auditor	-	0.21
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	-	-
f. for reimbursement of expenses	-	-
Total	185.98	0.35

