

NOTICE is hereby given that 4th Annual General Meeting (AGM) of the Members of BOOTES IMPEX TECH LIMITED, (formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED") is scheduled to be held on Monday, 29th September, 2025 at 09:30 A.M. at the Registered Office of the Company situated at Unit No. 109B, 110, 111, 112, 1st Floor, Magnum City Center, Sector-63A, Golf Course Extension Road, Gurgaon, Haryana-122011, India to transact the following business.

ORDINARY BUSINESS

ITEM NO. 1

To receive, consider and adopt:

- a. the Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2025 together with the reports of the Board of Directors and Auditors thereon; and in this regard, to consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2025 together with the reports of the Board of Directors and Auditors thereon as circulated to the Members, be and are hereby considered and adopted."

- b. the Audited Consolidated Financial Statements of the Company for the financial year ended on March 31, 2025 together with the report of Auditors thereon and in this regard, to consider and, if thought fit, to pass, the following resolution as an Ordinary Resolution:

"RESOLVED THAT the Audited Consolidated Financial Statements of the Company for the financial year ended on March 31, 2025 and the report of the Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

ITEM NO. 2

To appoint Mr. Manab Rakshit, who retires by rotation as a Director and, in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Manab Rakshit (DIN: 00325827), who retires by rotation at this meeting, be and is hereby re-appointed as a Director of the Company."

**//CERTIFIED TRUE COPY//
FOR BOOTES IMPEX TECH LIMITED**

Sd/-
DEEPAK KUMAR RAI
MANAGING DIRECTOR
DIN: 06947059

DATE: 07.09.2025
PLACE: Gurgaon

NOTES:

1. In terms of section 105 of the Companies Act, 2013, a member of a Company entitled to attend and vote at Annual General Meeting is entitled to appoint another person as a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the Company. Proxies in order to be effective must submit the Proxy Form in Form MGT-11 (attached as Annexure-I to this notice) be deposited at the Registered Office of the Company not less than 48 hours before the time of the meeting.
2. A person can act as proxy on behalf of Members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Corporate Members intending to send their authorized representative(s) to attend the Annual General Meeting are requested to forward a certified copy of Board Resolution authorizing their representative to attend and vote at the 4th Annual General Meeting either to the Company in advance or submit the same at the venue of the General Meeting.
4. **APPOINTMENT / RE-APPOINTMENT OF DIRECTORS**
At the ensuing Annual General Meeting, Mr. Manab Rakshit is retiring by rotation and being eligible, offer themselves for re-appointment. (attached w.r.t SS-2 by ICSI as **Annexure-II** to this notice)
5. In compliance with the MCA Circulars, Notice of the AGM along with the Annual Report for the financial year ended on 31st March 2025 is being sent only through electronic mode to those Members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. Members may note that the Notice and Annual Report for the financial year ended on 31st March 2025 will also be available on the Company's website at <https://bootes.in/investor-relations/>.
6. AGM shall be called, held and convened at the Registered Office of the Company.
7. Non Resident Indian Members, if any, are requested to inform Registrar and Transfer Agents, immediately of:
 - a. Change in their residential status on return to India for permanent settlement.
 - b. Particulars of their bank account maintained in India with complete name, branch, account type, account number, IFSC Code, MICR No. and address of the bank, if not furnished earlier, to enable Corporation to remit dividend, if any, to the said Bank Account directly.
8. Members/Proxies should fill the Attendance Slip for attending the Meeting and bring their Attendance Slips, duly filled, for handing over at the venue of the meeting (attached as **Annexure-III** to this notice).
9. In case of joint holders, the Member whose name appears as the first holder in the order of the names as per the Register of Members of the Company will be entitled to vote at the meeting.
10. Members attending the AGM at the registered office of the Company shall be counted for the purpose of reckoning the quorum under section 103 of the act.

11. The Members whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e. Saturday, 6th September 2025, may cast their vote.

12. REGISTRAR AND TRANSFER AGENTS:

The address of Registrars and Transfer Agents of the Company is as follows:

M/s. SKYLINE FINANCIAL SERVICES PRIVATE. LIMITED.

D-153 A | 1st Floor | Okhla Industrial Area,

Phase - I New Delhi-110 020

Tel.: 011-26812682-83, 40450193 to 97

Mobile : 9999589742

E-mail : admin@skylinerta.com

13. All relevant documents referred to in the Notice and accompanying statement shall be available for inspection at the registered office of the Company between 12:00 P.M. to 2:00 P.M. on all working days and will also be available for inspection at the meeting.
14. In terms of the requirements of the Secretarial Standard on General Meetings (SS-2) a route map of the venue of the AGM is enclosed (attached as **Annexure-IV** to this notice).

ANNEXURE-I
PROXY FORM

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: U51909HR2021PLC093355

Name of the Company: Bootes Impex Tech Limited

Registered office: Unit No 109B, 110, 111, 112, 1st Floor, Magnum City Center, Sector-63A, Golf Course Extension Road, Gurgaon, Haryana, India, 122011

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id:

DP Id:

I/We, _____ being the member (s) of Bootes Impex Tech Limited, hereby appoint:

1. Name:

Address:

E-mail Id:

Signature..... or failing him

2. Name:

Address:

E-mail Id:

Signature..... or failing him

3. Name:

Address:

E-mail Id:

Signature.....

As my/our proxy to attend for me/us and on my/our behalf at the 4th Annual General Meeting of the Company scheduled to be held on Monday, 29th September, 2025 at 09:30 A.M. at the registered office of the Company situated at Unit No. 109B, 110, 111, 112, 1st Floor, Magnum City Center, Sector-63A, Golf Course Extension Road, Gurgaon, Haryana, India, 122011 and at any adjournment thereof, in respect of such resolutions, as are indicated below:

Resolution No.	Resolution	Vote	
		For	Against
Ordinary Business			
1.	To consider and adopt: (a) the Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2025 together with the reports of the Board of Directors and Auditors thereon; and in this regard, to consider and, if thought fit, to pass the following resolution as an Ordinary Resolution : (b) the Audited Consolidated Financial Statements of the Company for the financial year ended on March 31, 2025 and the report of Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolution as Ordinary Resolution :		
2.	To appoint Mr. Manab Rakshit, who retires by rotation as a Director and, in this regard, to consider and if thought fit, to pass the following resolution as Ordinary Resolution.		

Signed on day of2025

Affix
Revenue
Stamp

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.

ANNEXURE-II

As per the requirement of the **Secretarial Standard-2** as issued by Institute of Company Secretaries of India, a statement containing the requisite details of the concerned Directors seeking appointment/reappointment at the 4th Annual General Meeting as mentioned below:

Name	Manab Rakshit
Category / Designation	Professional/ Executive Director
Director Identification No (DIN)	00325827
Date of Birth and Age	05/03/1976 ; Age 49 Years
Nationality	Indian
Date of first appointment on the Board	22 nd August, 2022
Brief Profile / Expertise in Specific field/ Qualification	Mr. Manab Rakshit, Director of the Company holds a B E in Electrical and Electronics degree and an MBA in Marketing and Systems with over 20 Years of experience, he has worked extensively in banking, financial institutions, family offices, and construction in his career, he has held prominent roles at Kotak Life Insurance, ICICI Bank, United Waters International AG and Director of Sinch India to name a few.
Board Meetings held & attended during the financial year ended on 31st March 2025	15
Directorship held in other public companies (Excluding Foreign Companies and Section 8 Companies)	Nil
Memberships/Chairmanships of Committees of other Public Companies (Includes only Audit Committee and Stakeholder's Relationship Committee)	Nil
Number of shares held in the company	32,550
Remuneration paid during financial year 2024-25	Rs. 36,00,000/- (Rupees Thirty Six Lakhs Only)
Remuneration sought to be paid	NIL
Relationship with other directors / Manager/KMP	Mr. Manab Rakshit is not related to any Director(s) of the company as defined under the provision of section 2 (77) of the Companies Act, 2013, and is not debarred from holding the office of Director by any statutory authority.
Terms and Conditions of Appointment/ reappointment	NIL

ANNEXURE-III
ATTENDANCE SLIP

I/We _____ R/o _____
hereby record my/our presence at the 4th Annual General Meeting of the Company on _____ day, _____ day of September 2025 at 09:30 A.M. at the registered office of the Company situated at Unit No. 109B, 110, 111, 112, 1st Floor, Magnum City Center, Sector-63A, Golf Course Extension Road, Gurgaon Haryana, India, 122011.

DPID * :	Folio No. :
Client Id * :	No. of Shares :

* Applicable for investors holding shares in electronic form.

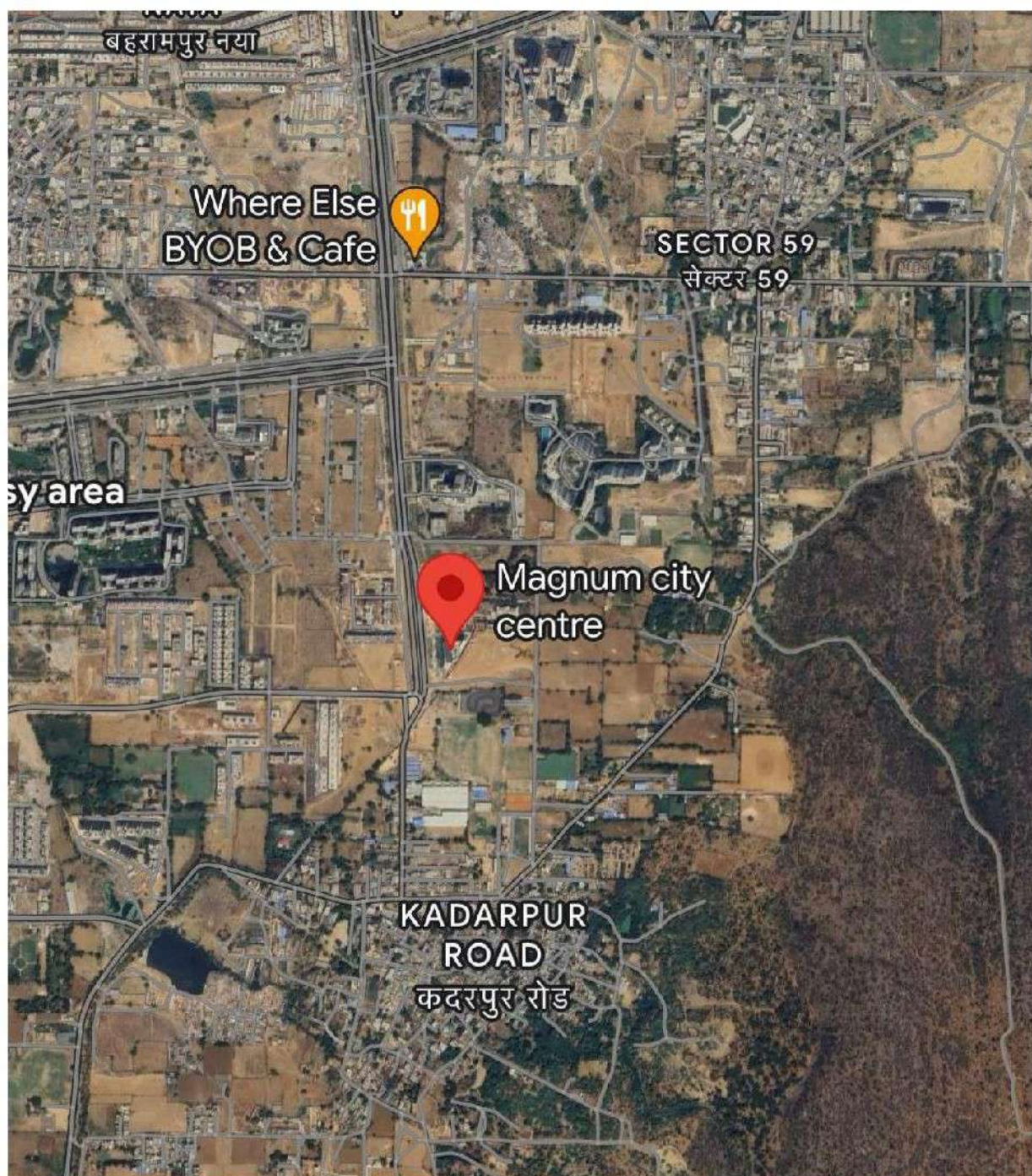
SIGNATURE OF SHAREHOLDER(S)/PROXY

NOTE:

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Please complete the Folio / DP ID-Client ID No. and name, sign this Attendance Slip and hand it over at the Attendance Verification Counter at the ENTRANCE OF THE MEETING HALL.

ANNEXURE-IV

ROUTE MAP



DIRECTORS' REPORT

To
The Members
BOOTES IMPEX TECH LIMITED,
(Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED")

Dear Valued Stakeholders, the Board of Directors are pleased to present the 4th Annual Report on the business and operations of your Company "together with the Audited Financial Statements for the Financial Year ended on **March 31, 2025**.

FINANCIAL PERFORMANCE

The Standalone and Consolidated Financial performance highlights of the Company for the year under review are as under:

Particulars	Standalone (Amount in Rs. Lakhs)		Consolidated (Amount in Rs. Lakhs)	
	For the Financial Year ended 31.03.2025	For the Financial Year ended 31.03.2024	For the Financial Year ended 31.03.2025	For the Financial Year ended 31.03.2024
Revenue from Operation	12,935.46	1,910.71	12,935.46	1,956.91
Other Income	1,357.54	289.63	1,357.54	289.63
Total Revenue (A)	14,293.00	2,200.35	14,293.00	2,246.55
Total Expenses (B)	8,960.88	1,059.34	9,326.06	1,103.71
Profit / (Loss) before Tax	5,332.12	1,141.01	4,966.94	1,142.84
Less: a) Current Tax	1,409.84	240.82	1,409.84	241.22
b) Deferred Tax (Credit)	2.94	1.22	2.94	1.22
c) Tax for earlier year	-	-	-	-
Profit/(Loss) after tax	3,925.22	901.40	3,560.04	902.84
Profit/(Loss) carried to Balance Sheet	3,925.22	901.40	3,560.04	902.84

OPERATING RESULTS & REVIEW OF OPERATIONS

During the year under review, the Company's Standalone Net Profit stands at **Rs. 39,25,21,904/-** (Rupees Thirty Nine Crore Twenty Five Lakhs Twenty One Thousand Nine Hundred Four only) as compared to net profit of **Rs. 9,01,40,240/-** (Rupees Nine Crore One Lakh Forty Thousand Two Hundred Forty only) in the previous year. Further as on 31st March 2025, Net worth of the Company is **Rs. 1,71,85,61,430/-** (Rupees One Hundred Seventy One Crore Eighty Five Lakhs Sixty One Thousand Four Hundred Thirty only).



STATE OF COMPANY AFFAIRS

The year was one of disciplined growth and purposeful execution. Bootes continued to strengthen its position as **India's first Net-Zero Engineering Company**, delivering infrastructure that is not only functional but also ethical, resilient, and future-ready.

From **World's first Net-Zero Cold Storage in Rewari** to the **Lete Hue Hanumanji Project in Prayagraj** inaugurated by Hon'ble Prime Minister Shri Narendra Modi, Bootes has proven that innovation and responsibility can go hand in hand.

BOOTES' business model rests on four pillars:

1. **EPC / Turnkey Delivery** – End-to-end execution with full material and energy control.
2. **Public-Private Partnerships (PPP)** – Long-term annuity-style revenues (Jhansi Exhibition Centre).
3. **Asset Ownership & Bootes Homes** – Recurring real estate income and global housing expansion.
4. **Design & Engineering Consulting** – Exporting Net-Zero expertise to global markets.

This ensures a balanced portfolio of immediate revenues and long-term recurring income streams.

CONSOLIDATED FINANCIAL STATEMENTS

Pursuant to Section 129(3) of the Companies Act, 2013, the Consolidated Financial Statements of the Company prepared in accordance with Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and applicable Accounting Standard on Consolidated Financial Statements are provided in the Annual Report.

OUTLOOK AND EXPANSION

BOOTES will continue to:

- Expand into healthcare, hospitality, and education.
- Deliver the Net-Zero Luxury Hotel (Delhi).
- Develop Net-Zero Data Centre's and smart-grid models.
- Grow international consulting, particularly in Europe, USA, and Africa.

BOOTES remains a **People's First Organisation**:

- Expanded **diverse hiring** across small towns and non-traditional backgrounds.
- Advanced **DEIB practices** – female participation, mentoring programs, multilingual onboarding
- **Quarterly Impact Circles** – recognising contributions across functions.
- **Innovation Labs** – internal hubs driving cross-functional breakthroughs.

SHARE CAPITAL

AUTHORISED SHARE CAPITAL

During the year under review, the Authorized share capital of the Company stood remain same at Rs. 27,00,00,000/- (Rupees Twenty Seven Crore only) divided into 1,45,00,000 (One Crore Forty Five Lakhs only) Equity shares of Rs. 10/- each amounting to Rs. 14,50,00,000/- (Rupees Fourteen Crore Fifty Lakhs only) and 1,25,00,000 (One Crore Twenty Five Lakhs only) Preference Shares of Rs. 10/- each amounting to Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakhs only).

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL

During the year under review, the Paid-up share capital of the Company increased from Rs. 7,10,63,190/- (Rupees Seven Crore Ten Lakhs Sixty Three Thousand One Hundred Ninety only) divided into 71,06,319 (Seventy One Lakhs Six Thousand Three Hundred Nineteen only) Equity Shares of Rs. 10/- each to Rs. 7,31,94,880/- (Rupees Seven Crore Thirty One Lakhs Ninety Four Thousand Eight Hundred Eighty only) divided into 73,19,488 Equity Shares of Rs. 10/- each by adding 2,13,169 Equity Shares through Preferential Allotment.

Further the Paid-up share capital was increased to Rs. 8,41,63,430/- (Rupees Eight Crore Forty One Lakhs Sixty Three Thousand Four Hundred Thirty only) divided into 84,16,343 Equity Shares of Rs. 10/- each by adding 10,96,855 Equity Shares through Preferential Allotment.

DEBENTURES

The Company has not issued any debenture during the financial year under review.

EMPLOYEE STOCK OPTION SCHEME (ESOP)

As on the end of financial year, the Company had one Employee Stock Plan i.e. **"Employee Stock Option Plan 2024"**.

The maximum number of options which can be granted under ESOP 2024 is 5,00,000 (Five Lakhs only).

The details regarding issue of Employee Stock Option under the Employee Option Plan 2024 (ESOP 2024) required to be furnished as per the provisions of Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

PARTICULARS	ESOP 2024	
Total Number of options outstanding under the pool of respective scheme at the beginning of the year	Nil	
Options granted during the year	5,00,000 (Five Lakhs only) Equity Shares	
Options vested as on 31 st March 2025	Nil	
Options exercised during the year	Nil	
Exercise price per option	Rs. 1,000/- (Rupees One Thousand Only)	
Vesting year of option	2 Years	
Variation of terms of option	Nil	
Money realized by exercise of option	Nil	
Total number of option in force	5,00,000 (Five Lakhs only) Equity Shares	
Employee wise option granted to:	Key Managerial Personnel	Nil
	Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year	Nil

CREDIT RATING OF SECURITIES

During the year under review, your Company has not taken or issued any bonds or any debt Instruments and neither has obtained any credit rating from any credit rating agencies.

DIVIDEND

The Directors of your Company have not recommended any dividend for the year under review.

Your Company did not have any funds lying unpaid or unclaimed for a year of 7 (seven) years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

Pursuant to the provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2017 ('Revised Rules'), the Company was not required to file any form with the Ministry of Corporate Affairs.

TRANSFER TO RESERVES AND SURPLUS

Your Company has transferred the profit of Rs. **39,25,21,904/-** (Rupees Thirty Nine Crore Twenty Five Lakhs Twenty One Thousand Nine Hundred Four only) to Reserve & Surplus Account for the Financial Year ended on 31st March 2025.

Reserves and Surplus



PUBLIC DEPOSITS

During the year under review, your Company has not accepted any deposits from the members/Directors/Public within the meaning of Section 73 read with Chapter V of the Companies Act, 2013 and Companies (Acceptance of Deposit) Rules, 2014, as amended from time to time.

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there was no change in the nature of the business of your Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Your Company has a professional Board with an optimum combination of Executive Directors of various fields who bring to the table the right mix of knowledge, skills and expertise. The Board provides strategic guidance and direction to the Company in achieving its business objectives and protecting the interest of stakeholders.

The details of Directors, Key Managerial Personnel of the Company as at March 31st, 2025 are as follows:

Sr. No.	Name of Director	DIN
1.	Deepak Kumar Rai	06947059
2.	Manab Rakshit	00325827
3.	Vishal Agarwal	09264985

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Manab Rakshit, Director of the Company is liable to retire by rotation in the ensuing Annual General Meeting and is being eligible, has offered himself for re-appointment. The Board of Directors recommends his re-appointment.

During the year under review, none of the Director has been appointed and /or resigned from the Board. However, Mr. Deepak Kumar Rai has been designated as the Managing Director of your Company vide Special Resolution passed in the Extra-Ordinary General Meeting held on 28th March 2025.

There are no other changes in the composition of the Board till the date of this report.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT, BOARD EVALUATION AND REMUNERATION OF THE DIRECTOR'S AND EMPLOYEES

During the year under review, the provisions of section 178(1) relation to the constitution of the Nomination and Remuneration Committee are not applicable on your Company and hence the Company has not devised any policy relating to the appointment of Directors, payment of managerial remuneration, Director's qualifications and positive attributes of the independence of Directors and other related matters as provided under the section 178(3) of Companies Act, 2013.

STATEMENT ON DECLARATION BY INDEPENDENT DIRECTORS

During the year under review, the provisions of Section 149(6) & 149(7) of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014, related for the appointment of Independent Directors is not applicable on the Company.

CONSTITUTION OF AUDIT COMMITTEE

During the year under review, the provisions of Section 177 of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014 related to the constitution of Audit Committee is not applicable on the Company as neither the Company is listed nor it falls under the prescribed class of Company.

VIGIL MECHANISM POLICY

During the year under review, the provisions of Section 177(9) of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014 related to the establishment of Vigil Mechanism Policy for Directors and Employees is not applicable on your Company.

NOMINATION AND REMUNERATION COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE

During the year under review, the provisions of Section 178 of the Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules, 2014, Nomination & Remuneration Committee does not apply as your Company is neither a listed Company nor it is a public Company as per prescribed rules.

Pursuant to Section 178 of Companies Act, 2013 read with Companies (Meetings of Board and its Power) Rules 2014, Stakeholders Relationship Committee is not applicable on the Company as your Company does not have more than 1,000 shareholders, debenture holders, deposit-holders and any other security-holders at any time.

WOMAN DIRECTOR

During the year under review, the provisions of Section 149(1) of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014, your Company is not required to comply with the provisions of Woman Director as neither the Company is listed nor it falls under the prescribed class of Company.

INTERNAL AUDITOR

During the year under review, the provisions of Section 138 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, your Company is not required to appoint Internal Auditor to conduct Internal Audit.

RISK MANAGEMENT POLICY

Your Company has taken steps to prevent undesirable incidents or outcomes and has reviewed and taken steps for past incidents and implemented changes to prevent or reduce all future incidents. The management also evaluated and assessed these risks regularly.

The management is evaluating and planning the risk management in a continuing process.

EVALUATION OF BOARD'S PERFORMANCE

Provisions of Section 134(3)(p) and rule 8(4) of Companies (Accounts) Rules, 2014 related to formal annual evaluation of Board of Directors and its committees is not applicable to your Company as neither the Company is listed nor it falls under the prescribed class of Company.

CHANGES IN MEMORANDUM AND ARTICLE OF ASSOCIATION

Memorandum of Association

During the year under review, the Memorandum of Association of the Company stood remain same.

Articles of Association

During the year under review, the Company has altered its Articles of Association by adding clause relating to the dematerialization of share vide passing of Special Resolution in the 1st Extra-Ordinary General Meeting ("EOGM") dated 27th June, 2024, further the Company altered its Articles of Association again by adding the clause relating to issue of shares under Employee Stock Option Scheme under the head "Share Capital and Variation of Rights" vide passing of Special Resolution in the 3rd Extra- Ordinary General Meeting ("EOGM") dated 16th December 2024.

CHANGES IN REGISTERED OFFICE

During the year under review, your Company has not changed its registered office.

The present registered office of the Company is currently situated at **"Unit No. 109B, 110, 111 & 112, 1st Floor, Magnum City Center, Sector 63A, Golf Course Extension Road, Gurgaon, Haryana, India, 122011"**.

MATERIAL CHANGES AND COMMITMENT

During the year under review, there were no material changes & commitments affecting the financial position of the Company have occurred during the Financial Year ended as on 31st March 2025 of the Company to which these Financial Statements relate and the date of this report.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

The term “Internal Financial Controls” means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information.

The Directors had laid down Internal Financial Controls procedures to be followed by the Company which ensure compliance with various policies, practices and statutes in keeping with the organization’s pace of growth and increasing complexity of operations for orderly and efficient conduct of its business. The Audit Committee of the Board, from time to time, evaluated the adequacy and effectiveness of internal financial control of the Company with regard to the following:-

1. Systems have been laid to ensure that all transactions are executed in accordance with management’s general and specific authorization. There are well-laid manuals for such general or specific authorization.
2. Systems and procedures exist to ensure that all transactions are recorded as necessary to permit preparation of Financial Statements in conformity with Generally Accepted Accounting Principles or any other criteria applicable to such statements and to maintain accountability for aspects and the timely preparation of reliable financial information.
3. Access to assets is permitted only in accordance with management’s general and specific authorization. No assets of the Company are allowed to be used for personal purposes, except in accordance with terms of employment or except as specifically permitted.
4. The existing assets of the Company are verified/checked at reasonable intervals and appropriate action is taken with respect to differences, if any.
5. Proper systems are in place for prevention and detection of frauds and errors and for ensuring adherence to the Company’s policies.

The management has taken all the necessary steps to plug-in the internal control weaknesses. The management has implemented an effective and meaningful system in place to safeguard the assets of the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of the loans given, investment made or guarantee given or security provided, if any, are provided in Notes to the Financial Statements.

REVISION OF FINANCIAL STATEMENT

There was no revision in the Financial Statements or the report of the Company in respect of the three preceding Financial Years either voluntarily or pursuant to the order by any Judicial Authority.

SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANIES AND THEIR PERFORMANCE AND FINANCIAL POSITION

During the year under review, your Company has following subsidiary/associate companies /joint ventures under its fold. The operating and financial performance of the subsidiary/ associate companies/joint ventures has been covered in AOC-1 forming part of the Financial Statements and enclosed as “Annexure A”.

Sr. No.	Name of Company/ LLP	Subsidiary/Associate/Joint Venture
1.	Bootes Cold Chain Private Limited	Subsidiary
2.	Bootes Defence Private Limited	Wholly Owned Subsidiary
3.	Netzewa Sustainable Solution Private Limited	Subsidiary*

** Netzewa Sustainable Solution Private Limited is a wholly owned subsidiary of Bootes Cold Chain Private Limited*

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

During the year under review, there were no significant and/or material order(s) passed against your Company, which may adversely impact the status of going concern and operations in future.

There were no applications made or proceedings pending in the name of the Company under the Insolvency & Bankruptcy Code, 2016.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, your Company has made related party transaction as per relevant Accounting Standard(s), which is given under Note No. 3(b) of the Notes to Account of the Financial Statements.

All Related Party Transactions (RPT) that were entered into during the Financial Year 2024-25 were in the ordinary course of the business and at arm's length basis. None of the Directors has any pecuniary relationship or transactions with the Company during the year under review. Details of RPT entered in F.Y. 2024-25 is enclosed in this report as "Annexure-B".

WEB LINK AND EXTRACTS OF THE ANNUAL RETURN

Pursuant to the provisions of Section 92(3) and Section 134(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 as amended, the Annual Return of the Company as on 31st March 2025 is available on the website of the Company at <https://bootes.in/investor-relations/>.

CORPORATE SOCIAL RESPONSIBILITY

In accordance with the provisions of Section 135 of the Companies Act, 2013, your Company has formed a CSR Policy in conformity with the provisions of the Act.

Bootes Impex Tech Limited has displayed CSR Policy on its website. Projects are identified as per the CSR Amendment Rules, 2021 and the details of allocated funds and other relevant details of the same is enclosed as "Annexure-C".

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the year under review, total 15 Board of Directors meetings held.

NO. OF MEETING	DATE OF MEETING
1.	29.04.2024
2.	08.05.2024
3.	03.06.2024
4.	02.07.2024
5.	09.07.2024
6.	18.07.2024
7.	01.08.2024
8.	13.08.2024
9.	22.08.2024
10.	24.08.2024
11.	10.10.2024
12.	21.11.2024
13.	10.01.2025
14.	14.02.2025
15.	05.03.2025

The details of the attendance of Directors are given below:

S.NO.	NAME OF THE DIRECTOR	DIRECTOR IDENTIFICATION NUMBER	CATEGORY	NUMBER OF BOARD MEETINGS ATTENDED IN THE YEAR
1	Deepak Kumar Rai	06947059	Director	15
2	Manab Rakshit	00325827	Director	15
3	Vishal Agarwal	09264985	Director	15

Details of attendance of Directors in Board Meetings held during the Financial Year 2024-2025 are as under:

NAME OF DIRECTOR	DEEPAK KUMAR RAI	MANAB RAKSHIT	VISHAL AGARWAL
DIN	06947059	00325827	09264985
Date of Board Meetings			
29.04.2024	P	P	P
08.05.2024	P	P	P
03.06.2024	P	P	P
02.07.2024	P	P	P
09.07.2024	P	P	P
18.07.2024	P	P	P
01.08.2024	P	P	P
13.08.2024	P	P	P
22.08.2024	P	P	P
24.08.2024	P	P	P
10.10.2024	P	P	P
21.11.2024	P	P	P
10.01.2025	P	P	P
14.02.2025	P	P	P
05.03.2025	P	P	P

MEETINGS OF THE SHAREHOLDERS

During the year under review, 5 (Five) General Meeting were held on as Mentioned below:-

Type of Meeting	Date of Meeting	Number of Members attended	% Shareholding who attend meeting
Extra-Ordinary General Meeting	June 27, 2024	5	86.73
Extra-Ordinary General Meeting	July 10, 2024	5	81.90
Annual General Meeting	September 30, 2024	10	75.82
Extra-Ordinary General Meeting	December 16, 2024	12	75.21
Extra-Ordinary General Meeting	March 28, 2025	12	75.22

SECRETARIAL AUDIT AND CORPORATE GOVERNANCE

Your Company does not fall in the criteria as laid down under Section 204 of the Companies Act, 2013 read with Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time, for the purpose of carrying out secretarial audit.

Your Director's maintains highest standard of corporate governance practices to safeguard the interest of shareholders/stakeholders.

DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors hereby confirms that in the preparation of the Annual Accounts of the Company for the year ended on 31st March, 2025:

- A. The applicable accounting standards have been followed with proper explanation relating to material departures, if any;
- B. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the loss of the Company for the year ended on that date;
- C. Proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

- D. The Annual Accounts have been prepared on a going concern basis.
- E. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAILS OF FRAUD REPORTED BY AUDITORS

No fraud has been noticed or reported by the Auditor as per Section 134 (3) (ca) of the Companies Act, 2013 read with Companies (Amendment) Act, 2015.

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

A. Conservation of Energy, Technology Absorption

The details of conservation of energy, technology absorption are as follows:

a) Conservation of energy : Not Applicable

(i)	the steps taken or impact on conservation of energy	NA
(ii)	the steps taken by the Company for utilizing alternate sources of energy	NA
(iii)	the capital investment on energy conservation equipment's	NA

(b) Technology absorption : Not Applicable

(i)	the efforts made towards technology absorption	NA
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	NA
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the Financial Year)-	NA
	(a) the details of technology imported	NA
	(b) the year of import;	NA
	(c) whether the technology been fully absorbed	NA
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	NA
(iv)	the expenditure incurred on Research and Development	NA

B. Foreign Exchange Earnings and Outgo:

Particulars	Amount in Rs. Lakhs
Foreign Exchange Earnings	-
Foreign Exchange Outgo	18.91

MANAGERIAL REMUNERATION

During the year under review, the details of Directors/Employee in your Company whose remuneration is falling under the provisions of Section 197 of Companies Act, 2013 read with Rule 5(2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are summarized below:

Sr. No.	Name	(Amount in Rs. Lakhs)
1.	Deepak Kumar Rai	72.00
2.	Manab Rakshit	36.00
3.	Vishal Agarwal	24.00

STATUTORY AUDITORS

M/s. Kumar Gaurav & Co, Chartered Accountants, were appointed as Statutory Auditors of the Company in the 2nd Annual General Meeting held on 30th September 2023 to hold their office from the conclusion of 2nd Annual General Meeting till the conclusion of the 7th Annual General Meeting for a consecutive term of 5 Years. As per the provisions of Section 139 of the Companies Act, 2013, their appointment stands valid during their tenure.

Name of Statutory Auditor	Audit Fees (Amount in Rs. Lakhs)
M/s. Kumar Gaurav & Co (Registration Number: FRN 018618C)	3.50

BOARD COMMENT ON AUDITOR'S REPORT

The Notes to account referred to in Auditor's Report are self-explanatory and, therefore, do not call for any further comments under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Board of Directors hereby affirms that the Company has complied with the applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India.

HUMAN RESOURCE DEVELOPMENT

During the year, Employee relations continued to be cordial and harmonious at all levels and in all divisions of the Company. There was a total understanding of the management objectives by the employees. The Company has consistently tried to improve its HR policies and processes so as to acquire, nurture & retain the best of the available talent in the Industry.

**DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMAN AT WORKPLACE
(PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

Your Company has formulated a policy for the prevention of sexual harassment at the workplace. It ensures prevention and deterrence of acts of sexual harassment and communicates procedures for their resolution and settlement. The Company is committed to creating and maintaining a healthy working environment that enables employees to work without fear or prejudice, gender bias and sexual harassment. The Company believes that all employees have a right to be treated with respect and dignity and has zero tolerance towards violations of its code of conduct, in general, and its sexual harassment policy, in particular.

Internal Complaints Committee ("ICC") has been duly constituted by the Company and the composition of the same is disclosed in the Anti-Sexual Harassment Policy which is posted on the website of the Company.

During the year under review, no complaint under the sexual harassment policy has been received by the Company. The Company has complied with the provisions relating to the constitution of internal complaints committee under the Sexual Harassment of Women at Work Place (Prevention Prohibition and Redressal) Act 2013.

EVENTS AFTER CLOSURE OF FINANCIAL YEAR 2024-25 TILL THE DATE OF THIS REPORT

Based upon the Audited Financial Statements for the year ended on 31st March 2025, your Company has crossed the Turnover of Rs. 100,00,00,000/- (Rupees One Hundred Crore only), post which your Company requires to comply the following provisions of Companies Act, 2013 for which the Company is under the process:

- Appointment 02 (Two) Independent Directors as per Section 149(6);
- Constitution of Nomination and Remuneration Committee ("NRC");
- Constitution of Audit Committee and establish Vigil Mechanism Policy;

**GENERAL DISCLOSURES UNDER THE COMPANIES ACT, 2013 READ WITH
RULES FORMED UNDER THE ACT AND OTHER APPLICABLE LAWS**

- I. None of the Directors of your Company are disqualified as per the provisions of Section 164(2) of the Act.
- II. The Company has not provided money for the purchase of its own shares by Employees or by Trustees for the benefit of Employees.
- III. During the year under review, your Company has not issued any Debentures.
- IV. The Board of Directors further state that no case of child labour, forced labour, involuntary labour or discriminatory employment were reported during the year under review.
- V. No Equity Shares were issued with differential rights as to the dividend, voting rights or otherwise.

VI. No Sweat Equity shares were issued during the year under review.

VII. Your Company has not issued any Bonus Shares during the year under review.

COST RECORD

During the year under review, the provisions of Cost Audit as per Section 148 of the Companies Act, 2013 is not applicable on your Company.

ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the Banks, Government authorities, customers, vendors and members during the year under review. The Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**FOR & ON THE BEHALF OF
BOOTES IMPEX TECH LIMITED**

**Sd/-
DEEPAK KUMAR RAI
MANAGING DIRECTOR
DIN: 06947059**

**Sd/-
MANAB RAKSHIT
DIRECTOR
DIN: 00325827**

**DATE: 26.08.2025
PLACE: GURGAON**

ANNEXURE-A

FORM AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF
SUBSIDIARY OR ASSOCIATE COMPANIES OR JOINT VENTURES**

PART A- SUBSIDIARIES

(Information in respect of each subsidiary to be presented with **Amount in Rs. Lakhs**)

Name of the Subsidiary	BOOTES COLD CHAIN PRIVATE LIMITED	BOOTES DEFENCE PRIVATE LIMITED	NETZEWA SUSTAINABLE SOLUTION PRIVATE LIMITED
The date since when subsidiary was acquired	12.04.2024	26.07.2024	17.01.2025
Reporting year for the subsidiary concerned, if different from the holding company's reporting year.	FY 2024-25	FY 2024-25	FY 2024-25
Reporting currency and Exchange rate as on the last date of the relevant Financial Year in the case of foreign subsidiaries	Nil	Nil	Nil
Share capital (Paid-up)	1.00	1.00	1.00
Reserves and surplus	(363.58)	-	-
Total assets	176.90	-	2,655.50
Total Liabilities	176.90	-	2,655.50
Investments	0.51	-	-
Turnover	-	-	-
Profit before taxation	(363.58)	(0.10)	(1.50)
Provision for taxation	-	-	-
Profit after taxation	(363.58)	(0.10)	(1.50)
Proposed Dividend	-	-	-
Extent of shareholding (in percentage)	78.5%	99%	99.9%

** Netzewa Sustainable Solution Private Limited is a wholly owned subsidiary of Bootes Cold Chain Private Limited*

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

- Names of Subsidiaries which are yet to commence its operations:
BOOTES DEFENCE PRIVATE LIMITED
- Names of subsidiaries which have been liquidated or sold during the year. **NA**

PART B- ASSOCIATES AND JOINT VENTURES

**STATEMENT PURSUANT TO SECTION 129 (3) OF THE COMPANIES ACT, 2013 RELATED TO
ASSOCIATE COMPANIES AND JOINT VENTURES**

NAME OF ASSOCIATES OR JOINT VENTURES	NA	NA	NA
1. Latest audited Balance Sheet Date	-	-	-
2. Date on which the Associate or Joint Venture was associated or acquired	-	-	-
3. Shares of Associate or Joint Ventures held by the company on the year end	-	-	-
No.	-	-	-
Amount of Investment in Associates or Joint Venture	-	-	-
Extent of Holding (in percentage)	-	-	-
4. Description of how there is significant influence	-	-	-
5. Reason why the associate/Joint venture is not consolidated.	-	-	-
6. Net worth attributable to shareholding as per latest audited Balance Sheet	-	-	-
7. Profit or Loss for the year	-	-	-
i. Considered in Consolidation	-	-	-
ii. Not Considered in Consolidation	-	-	-

1. Names of associates or joint ventures which are yet to commence operations. **NIL**

2. Names of associates or joint ventures which have been liquidated or sold during the year. **NIL**

NOTE: This form is to be certified in the same manner in which the Balance Sheet is to be certified.

**FOR & ON THE BEHALF OF
BOOTES IMPEX TECH LIMITED**

**Sd/-
DEEPAK KUMAR RAI
MANAGING DIRECTOR
DIN: 06947059**

**Sd/-
MANAB RAKSHIT
DIRECTOR
DIN: 00325827**

**DATE: 26.08.2025
PLACE: GURGAON**

FORM AOC-2(Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered in to 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 fourth proviso thereto:

1. Details of Contracts or Arrangements or transactions not at arm's length basis- **Not Applicable**

- Name(s) of the related party and nature of relationship
- Nature of contracts/arrangements/transactions
- Duration of the contracts/arrangements/transactions
- Salient terms of the contracts or arrangements or transactions including the value, if any
- Justification for entering into such contracts or arrangements or transactions
- Date of approval by the Board
- Amount paid as advances, if any
- Date on which the special resolution was passed in general meeting as required under first proviso to section 188

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

a. Name of the related party	b. Nature of relationship	c. Nature of contracts/arrangements/transactions	d. Duration of the contracts/arrangements/transactions	e. Salient terms of the contracts or arrangements or transactions including the value, if any	f. Date(s) of approval by the Board	g. Amount paid as advances, if any
Netzewa Sustainable Solution Private Limited	Subsidiary	Warehouse Construction Contract	1 year	Rs. 48 Crore	29.04.2024	-

** Netzewa Sustainable Solution Private Limited is a wholly owned subsidiary of Bootes Cold Chain Private Limited*

**FOR & ON THE BEHALF OF
BOOTES IMPEX TECH LIMITED**

Sd/-
DEEPAK KUMAR RAI
MANAGING DIRECTOR
DIN: 06947059

Sd/-
MANAB RAKSHIT
DIRECTOR
DIN: 00325827

DATE: 26.08.2025
PLACE: GURGAON

CORPORATE SOCIAL RESPONSIBILITY**Annual Report on CSR Activities****1). Brief outline of CSR Policy**

1.1 The Company's primary objective through this CSR Policy is to contribute towards the social growth and development of the community. The Company is also looking to support and encourage employee involvement in community affairs, programs and offer opportunities to employees to make a positive impact on the community and provide a common platform to bring together employees from all functions. With heightened awareness of the importance of CSR to the Company's reputation as a good corporate citizen, employees will be encouraged to participate in the Company's CSR activities/projects/programs and give back to the society.

1.2 The Company's focus areas for CSR activities is on the initiatives falling within the purview of Schedule VII of the Act, including but not limited to education, health, safety and environment.

2). Composition of the CSR Committee- Not Applicable since amount to be spent by a Company does not exceed Fifty Lakhs rupees for the Financial Year 2024-25.

3). Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company.

Link- <http://bootes.in/csr>

4). Details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014: Not Applicable

5). Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the Financial Year: Nil

6). Average net profit of the Company as per section 135(5)

(Amounts in Rs. Lakhs)			
S. No	Financial Year	Net Profit/(Loss)	Average net profit of the Company as per section 135(5)
1	2021-22	15.89	7.95
2	2022-23	34.87	
3	2023-24	1142.22	
	TOTAL	1192.98	

7). Total CSR Obligation for the Financial Year

S. No	Particulars	(Amount in Rs. Lakhs)
(a)	Two percent of average net profit of the Company as per Section 135(5) of Companies Act, 2013	7.95
(b)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years.	-
(c)	Amount required to be set off for the Financial Year, if any	-
(d)	Total CSR obligation for the Financial Year (7a+7b-7c)	7.95

8). (a) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year (Rs. in Lakhs)	Amount Unspent (INR)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer	Name of the Fund	Amount.	Date of transfer
7.98	-	-	Not applicable		

(b). Details of CSR amount spent against ongoing projects for the Financial Year: NA

S. No.	Name Of Project	Item from the list of activities in Schedule VII to the Act	Local Area	Location of the Project		Amount spent for the project (INR)	Mode of Implementation	Mode of implementation through implementing agency	
				State	District			Name	CSR Registration Number
(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)
-	-	-	-	-		-	-	-	-
-	-	-	-	-		-	-	-	-
-	-	-	-	-		-	-	-	-
-	-	-	-	-		-	-	-	-
-	-	-	-	-		-	-	-	-
-	-	-	-	-		-	-	-	-
TOTAL						-	-	-	-

(c). Details of CSR amount spent against other than ongoing projects for the Financial Year-

S. No.	Name of Project	Item from the list of activities in Schedule VII to the Act	Local Area	Location of the Project		Amount spent for the project (Rs. in Lakhs)	Mode of Implementation	Mode of implementation through implementing agency	
				State	District			Name	CSR Registration Number
(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)
1.	Educational Infrastructure & Student Welfare	Promoting education including special education and employment enhancing vocation skills	Noida	Uttar Pradesh	Gautam Buddha Nagar	7.98	Through Implementing Agency	Bibharte	CSR00007617
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

(d) Amount spent in Administrative Overheads: Nil
(5% of Amount spent on CSR (f) mentioned above Nil)

(e) Amount spent on Impact Assessment: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) = Rs. 7,98,580/-

(g.) Excess amount for set off, if any:

S. No	Particulars	(Amount in Rs. Lakhs)
(i)	2% of average net profit of the company as per Section 135(5)	7.95
(ii)	Total amount spent for the Financial Year 2024-25	7.98
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	0.03
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0.03

9. (a.) Details of Unspent CSR amount for the preceding three Financial Years:

S. No	Preceding Financial Years	Amount Transferred to Unspent CSR account under section 135(6) (Amount in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding Financial Years. (in Rs.)
				Name of Fund	Amount (In Rs.)	Date of Transfer	
1	2021-22	Nil	Nil	-			-
2	2022-23	Nil	Nil	-			
3	2023-24	Nil	Nil	-			
	TOTAL	-		-			

(b.) Details of CSR amount spent in the Financial Year for ongoing projects of the preceding Financial Year(s): NIL

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the Financial Year: **Not applicable.**

**FOR & ON THE BEHALF OF
BOOTES IMPEX TECH LIMITED**

**Sd/-
DEEPAK KUMAR RAI
MANAGING DIRECTOR
DIN: 06947059**

**Sd/-
MANAB RAKSHIT
DIRECTOR
DIN: 00325827**

**DATE: 26.08.2025
PLACE: GURGAON**



Independent Auditor's Report

To the Members of **BOOTES IMPEX TECH LIMITED**
"Formerly known as" Bootes Impex Tech Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone financial statements of **BOOTES IMPEX TECH LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows 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 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 31st March, 2025, its profit and Its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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 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.

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

In preparing the financial statements, 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 statements 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 misstatements in the standalone financial statements.

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.

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 financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
 - 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) 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 does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared during the year by the company.
- vi. No Bonus Share have been declared during the year by the company.
- vii. During the financial year ended 31st March 2025, the Company has issued equity shares through preferential allotment in two tranches as follows:-
2,13,169 equity shares of face value Rs 10 Issue on May 24 @Rs 167
10,96,855 equity shares of face value Rs 10 Issue on August 24 @Rs1,000
The allotments were made in accordance with the provisions of Section 62(1)(c) and Section 42 of the Companies Act, 2013, read with applicable rules under the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014.

- viii. Based on our examination which included test checks, the company has used an accounting software 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. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For KUMAR GAURAV &CO
Chartered Accountants
FRN: 018618C

Place:Gurgaon
Date: 26/08/2025
UDIN:25530748BMJUSS6020

Sd/-
KUMAR GAURAV
(Partner)
Membership No. 530748

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”.

We report that:

- (i) (a) (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 have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order 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 Property, Plant and Equipment have been physically verified by the management at reasonable intervals; 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 all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements 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 its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii) 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 or provided advances in the nature of loans, or stood guarantee, or provided security to other entities.

(A) the aggregate amount during the year with respect to such loans or advances and guarantees or security to joint ventures and associates is Rs.10.96 Crores

(B) the aggregate amount during the year with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates is Rs 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 investments made, guarantees provided, security given and 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, in the case of loans and advance in the nature of loan given, in our opinion the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amounts for more than 90 days in respect of the loans granted to the parties.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no 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 over dues 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 not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.
- (iv) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (v) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vi)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (vii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (viii)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender.
 - (b) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
 - (c) According to the information and explanations given to us by the management.

- (d) the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (e) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (f) The Company hold investment in subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is applicable.
- (ix) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has utilized funds raised by way of preferential allotment or private placement of shares for the purposes for which they were raised.
- (x) (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 any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable.
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable.

- (xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

- (xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of ongoing project the company has transferred unspent amount to a Special Account, within a period of 30 days from the end of the financial year in compliance with Sec.135(6) of the said Act.
- (xx) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For KUMAR GAURAV &CO
Chartered Accountants
FRN: 018618C

Place:-Gurgaon
Date:26/08/2025
UDIN:25530748BMJUSS6020

Sd/-
KUMAR GAURAV
(Partner)

Membership No. 530748

Report on Internal Financial Controls with reference to financial statements

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 BOOTES IMPEX TECH LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements,

whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company,
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company.
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KUMAR GAURAV &CO
Chartered Accountants
FRN: 018618C

Sd/-
KUMAR GAURAV
(Partner)
Membership No. 530748

Place:-Gurgaon
Date: 26/08/2025

UDIN-25530748BMJUSS6020

Bootes Impex Tech Limited
Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED
CIN- U51909HR2021PLC093355
Schedules forming part of the financial statements
(All amounts in Lakhs)

Note: 1 Company Overview

Bootes Impex Tech Limited is an Indian clean-tech company founded in 2021 that specializes in designing and building Net-Zero energy buildings. They use innovative technologies like renewable energy integration, hydronic cooling systems, and zero liquid discharge to create sustainable infrastructure, including libraries, museums, and housing projects. The offers a 360-degree solution from design to operation, contributing to India's goal of a greener, more self-reliant future.

Note: 2 Significant Accounting Policies

a) Basis of Preparation

The financial statements of Bootes Impex Tech Limited ("the Company") have been prepared under the historical cost convention in accordance with the Indian Generally Accepted Accounting Principles ("GAAP") and mandatory accounting standards issued by the Institute of Chartered Accountants of India ("ICAI") and the provisions of the Companies Act, 2013 as adopted consistently by the Company. All income and expenditure having a material bearing on the financial statements are recognized on accrual basis.

b) Going Concern

The Company has continuing operational hence, the Board of Directors consider it appropriate to prepare these financial statements on the going concern basis.

c) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Examples of such estimates include estimates for provision for doubtful debts, future obligations under employee retirement benefit plans and estimated useful life of fixed assets. Actual results could differ from these estimates.

The company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible but not probable obligation or a present obligation that may, but probably will not, entail an outflow of resources. When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Bootes Impex Tech Limited
Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED
CIN- U51909HR2021PLC093355
Schedules forming part of the financial statements
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d) Fixed Assets

Fixed assets are stated at the cost. Cost is inclusive of freight, duties, taxes and other incidental expenses related to acquisition.

Fixed assets under construction, advance paid towards acquisition of fixed assets and cost of assets not put to use before year end, are shown as capital work in progress. Interest and finance charges incurred, if any, in relation to beneficiary assets, are allocated to them on installation.

e) Depreciation

Depreciation on fixed assets, except leasehold improvements, is provided on the written down value method in accordance with the rates prescribed in Part C of Schedule II to the Companies Act, 2013. Depreciation is charged on a pro-rata basis for assets purchased/transferred/sold during the year.

f) Impairment

Management periodically assesses using external and internal sources whether there is an indication that an asset may be impaired. Impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above. An impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss had been recognized.

g) Inventory

Raw materials lying with company are valued at lower of cost or net realizable value. Cost includes all applicable expenses incurred in bringing goods to their present location and condition. The carrying value as stated in the balance sheet is net of provision for obsolescence.

h) Debtors and Revenue

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business and reflect the Company's unconditional right to consideration.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured

The Company recognizes revenue from construction contracts in accordance with the principles laid down under **Accounting Standard (AS) 7 - Construction Contracts**, as notified under the Companies (Accounting Standards) Rules, 2021.

Revenue from construction contracts is recognized using the **Percentage of Completion Method**, wherein the stage of completion is determined with reference to:

Bootes Impex Tech Limited
Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED
CIN- U51909HR2021PLC093355
Schedules forming part of the financial statements
(All amounts in Lakhs)

- a) The proportion of contract costs incurred for work performed up to the reporting date, relative to the estimated total contract costs.
- b) Certified work completed and or physical progress, where applicable.
Revenue from services is recognized on accrual basis in accordance with the terms of services with the customers.

i) Foreign Currency Transactions

Foreign exchange transactions are recorded at the exchange rates prevailing at the date of transaction. Realized gains and losses on foreign exchange transactions during the year are recognized in the profit and loss account. Foreign currency assets and liabilities are translated at year-end rates and resultant gains/losses on foreign exchange translation are recognized in the profit and loss account

j) Leases

Operating leases

Lease payments under an operating lease are recognized as an expense in the profit and loss account on a straight-line basis over the lease term as and if applicable.

k) Earnings Per Share

In accordance with the Accounting Standard-20 (AS-20) "Earning per Share" issued by The Institute of Chartered Accountants of India, Basic & Diluted Earnings Per Share is computed using the number of shares outstanding during the period.

l) Employee Retirement Benefits

Contributions towards defined schemes such as Provident Fund, Scheme are charged as incurred on accrual basis.

m) Taxation

Income taxes are accrued in the same period the related revenue and expenses arise. The differences that result between the taxable profit and the profit as per the financial statements are identified and thereafter deferred tax assets or deferred tax liabilities are recorded as timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted regulations. Where there are unabsorbed depreciation or carry forward losses, deferred tax assets are recognised only to the extent there is virtual certainty of realisation of such assets. In other situations, deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future. Such assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

Bootes Impex Tech Limited
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CIN- U51909HR2021PLC093355
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NOTES TO THE ACCOUNTS

1. Contingent Liability

Contingent liabilities represent possible obligations that arise from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are **not recognised as liabilities** in the financial statements because:

- a) The obligation is **not present** as of the reporting date, or
- b) The outflow of economic resources is **not probable**, or
- c) The amount of the obligation **cannot be reliably estimated**.

2. Segment Reporting

In the opinion of the management, there are no reportable segments as envisaged by the Accounting Standard - 17 on "Segment Reporting" issued by the ICAI. Accordingly, no disclosure for segment reporting has been made in the financial statements.

3. Related party disclosures

a) Parties Where Control Exists:

Relation	Name
Subsidiary Company	Bootes Cleantech Pvt Ltd.
Director	Deepak Kumar Rai
Director	Vishal Agarwal
Director	Manab Rakshit
Director's Interest (Proprietorship Firm)	Pratibha Tours
Partnership Firm	Univastu Bootes infra LLP
Subsidiary Company	Bootes Cold Chain Pvt Ltd
Subsidiary Company	Netzewa Sustainable Solution Pvt Ltd
Director's Relative Interest	Museum & Expos Consultancy India Pvt Ltd
Subsidiary Company	Bootes Defence Pvt Ltd

Key Management Personnel

- 1) Mr Deepak Kumar Rai
- 2) Mr. Vishal Kumar
- 3) Mr. Manab Rakshit

Bootes Impex Tech Limited
Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED
CIN- U51909HR2021PLC093355
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(All amounts in Lakhs)

b) Details of Related Party Transactions:

(Amount in Rs Lakhs .)

Particulars	2024-25	2023-24
Transaction During The year		
Unsecured Loan Received		
Unsecured Loan given		
Remuneration Paid		
Deepak Kumar Rai	72.00	24.00
Manab Rakshit	36.00	29.00
Vishal Agarwal	24.00	12.00
Total Remuneration	132.00	65.00
Year end Balance		
Advance		
Bootes Cold Chain Pvt Ltd	421.45	
Univastu Bootes Infra LLP	630.11	87.27
Bootes Cleantech Pvt Ltd	44.91	
Netzewa Sustainable Solutions Pvt Ltd		
Bootes Defence Pvt Ltd	0.99	
Partibha Tours		
Transaction During The year		
Service of Tour and Travels	45.50	7.45
Netzewa Sustainable Solution Pvt Ltd		
Transaction During The year		
Construction Service Provide	2664.59	
Loan Taken		
Univastu Bootes Infra LLP		
Transaction During The year		
Sale and Service	678.17	374.74
Purchase		
Unsecured Loan receive		
Unsecured Loan Given		
Year Loan balance	630.11	87.27

4. Expenditure in Foreign Currency

(Amount in Rs.lakhs)

Particulars	Year ended 31-Mar-2025	Year ended 31-Mar-2024
Purchase equipment	18.91	Nil

5. (a) In the opinion of the management, Current Assets and Loans and Advances are of the value stated, if realized in ordinary course of business and provision for all liabilities are adequate. However balances of debtors are subject to confirmation by them.
6. (a) Figures for the previous year have been regrouped and reclassified, wherever necessary to confirm to current year's classification.

(b) Figure have been rounded-off to the nearest rupee Lakhs

Bootes Impex Tech Limited
Formerly known as "BOOTES IMPEX TECH PRIVATE LIMITED
CIN- U51909HR2021PLC093355
Schedules forming part of the financial statements
(All amounts in Lakhs)

7. Salaries includes directors remuneration on account of salary F.Y 2024-25 Rs. Rs. 9,98,61,287/-
F.Y 2023-24 Rs. 2,42,27,269

8. Payments to Auditors:

(Amount Rs In lakhs)

Auditors Remuneration	2024-2025	2023-2024
Audit Fees	3.50	1.90
Tax Audit Fees	0.50	0.30
Total	4.00	2.20

9. Note on Applicability of Domestic Transfer Pricing :

The services rendered—civil construction for warehouse infrastructure—constitute provision of services and fall within the ambit of domestic transfer pricing, assuming the counterparty is a related entity or qualifies under the specified deduction regime. During the month of March 2025, Netzewa Sustainable Solutions Private Limited Ltd. raised invoices amounting to ₹26,64,59,164 for civil construction services rendered in connection with the Rewari Warehouse Project. As per the provisions of Section 92BA of the Income Tax Act, 1961, read with Rule 10A to 10E, the transaction qualifies as a Specified Domestic Transaction (SDT) and is subject to Transfer Pricing Regulations,;

10. Note on Preferential Allotment of Equity Shares During the Year

During the financial year ended 31st March 2025 the Company has issued equity shares through **preferential allotment** in two tranches as follows:

- Issued On 8th May 2024 face value of share 10 issues@ 157 Premium 2,13,169 equity shares
- Issued On: 24th Aug 2024 face Value of share Rs 10 issue @990 Premium 10,96,855 equity shares

The allotments were made in accordance with the provisions of **Section 62(1)(c)** and **Section 42** of the Companies Act, 2013, read with applicable rules under the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014. The preferential allotments were duly approved by the Board of Directors and shareholders through requisite resolutions, and necessary filings have been made with the Registrar of Companies. The proceeds from the allotment have been utilized in line with the objects stated in the offer documents and board resolutions.

Bootes Impex Tech Limited
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CIN- U51909HR2021PLC093355
Schedules forming part of the financial statements
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11. Social Responsibility (CSR) Contribution:-

In accordance with the provisions of Section 135 of the Companies Act, 2013, the Company has adopted a formal CSR Policy outlining its commitment to social and environmental development.

For the financial year ended 31st March 2025, the Company has:

- Determined its CSR obligation at 2% of the average net profits of the preceding three financial years, calculated as per Section 198 of the Act.
- Identified eligible activities under Schedule VII of the Act, including as education, healthcare,
- Spent the prescribed amount through registered implementing agency or Section 8 company in line with the approved CSR policy.

Particulars	2024-25	2023-24
CSR Contribution Exp	43.43	7.95

For Kumar Gaurav & Co
Chartered Accountants
FRN-018618C

For Bootes Impex Tech Ltd

Sd/-
Kumar Gaurav
M.No-530748
Partner
Dated:26/08/2025
Place-Gurgaon
UDIN-25530748BMJUSS6020

Sd/-
Deepak Kumar Rai
Managing Director
DIN-06947059

Sd/-
Manab Rakshit
Director
DIN-00325827

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Cash Flow Statement for the Year 2024-25

(Amount in Rs lakhs)

PARTICULARS	Current Year 2024-25	Previous Year 2023-24
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax	5,332	1,141
Adjustment for:		
Add: Depreciation	49	17
Add: Interest & Finance Charges	18	1
Less: Interest Income	(217)	(2)
Operating Profit before Working capital Changes	5,182	1,157
Decrease (Increase) in Trade & Other Receivables	(6,555)	(1,356)
Decrease (Increase) in Other Receivables	(1,709)	(113)
Decrease (Increase) in Non Current Investment	(4)	
Decrease (Increase) in Stock In Trade	(43)	
Decrease (Increase) in Loan & Advance	(4,426)	(335)
Increase (Decrease) in Current Liabilities	5,902	221
Net Changes In Working Capital	(6,834)	(1,583)
Cash Generated From Operations	(1,652)	(426)
Taxes	1,436.84	9
A: Net Cash Flow From Operating activities	(3,089)	(435)
B: CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets		
Less: Purchase of Fixed Assets	(406)	(61)
Interest Received	217	2
Net Cash Flow From Investing activities	(188)	(59)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Repayment) Of Share Capital	131.00	60
Increase/ (Repayment) Of Share Premium	11,193.54	936
Interest & Finance Charges	(18)	(1)
Increase/ (Repayment) Of Long Term Loan	109	30
Increase/ (Repayment) Of Short Term Loan	(52)	(74)
Net Cash Flow From Financing activities	11,363	951
Net Increase /(Decrease) In cash & Cash Equivalents	8,086	457
Cash & Cash equivalents at the beginning of the Year	461	4
Cash & Cash equivalents at the end of the Year	8,547	461

For Kumar Gaurav & Co.
Firm Registration Number: 018618C
Chartered Accountants

For and on behalf of the Board

Sd/-
Kumar Gaurav
Partner
M No.: 530748
UDIN- 25530748BMJUSR2657
Place: Gurgaon
Dated: 26/08/2025

Sd/-
(Deepak Kumar Rai)
Managing Director
DIN : 06947059

Sd/-
(Manab Rakshit)
Director
DIN : 00325827

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Balance Sheet as at March 31, 2025.

(Amount in Rs Lakhs)

PARTICULARS	Note No.	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES			
Shareholders' Funds			
a) Share Capital	2	841.63	710.63
b) Reserves and Surplus	3	16,343.98	1,225.22
Non-Current Liabilities			
a) Long Term Borrowings	4	109.45	29.81
b) Deferred Tax Liabilities	5	-	-
c) Other Long Term Liabilities		-	-
d) Long Term Provision			
Current Liabilities			
a) Short Term Borrowings	6	0.45	52.42
b) Trade Payables	7		
Micro Enterprise and Small enterprise		139.42	
Other		3,644.74	388.38
c) Other Current Liabilities	8	365.50	37.49
d) Short-Term Provisions	9	2,497.49	319.44
TOTAL		23,942.67	2,763.39
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	10	413.26	56.49
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets Under Developments		-	-
Non-current Investments	11	2.09	1.49
Deferred tax Assets(Net)	5	4.15	1.24
Long Term Loans and Advance		-	-
Other Non-current assets		-	-
Current Assets			
a) Current Investment			
b) Inventories	12	42.89	
a) Trade Receivables	13	8,180.15	1,624.75
b) Cash and Cash Equivalents	14	8,547.28	460.96
c) Short Term Loans & Advances	15	4,929.24	503.62
d) Other Current Assets	16	1,823.59	114.85
TOTAL		23,942.67	2,763.39

Summary of significant accounting policies and 1 to 23
The accompanying notes are an integral part of the financial statements.

For Kumar Gaurav & Co.
Chartered Accountants
FRN-018618C

For and on behalf of the Board
BOOTES IMPEX TECH LIMITED

Sd/-
CA Kumar Gaurav
Partner
M.No-530748
Place-Gurgaon
Dated: 26/08/2025
UDIN-NO- 25530748BMJUSS6020

Sd/-
(Deepak Kumar Rai)
Managing Director
DIN : 06947059

Sd/-
(Manab Rakshit)
Director
DIN : 00325827

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Statement of Profit and Loss for the Year Ended on March 31, 2025.

(Amount in Rs Lakhs)

PARTICULARS	Note No.	For the Year Ended 31.03.2025	For the Year Ended 31.03.2025
Revenue			
Revenue from Operations	17	12,935.46	1,910.71
Other Income	18	1,357.54	289.63
Total Revenue		14,293.00	2,200.35
Expenses			
a) Cost of Material Consumed	19	6,696.76	527.79
b) Personnel and Employee Benefit Expenses	20	1,080.16	326.14
c) Finance Costs	21	18.43	1.34
d) Depreciation & Amortization Expense	10	48.91	16.76
e) Other Expenses	22	1,116.63	187.31
Total Expenses		8,960.88	1,059.34
Profit before Exceptional, Extraordinary items & Taxation		5,332.12	1,141.01
Exceptional Items		-	-
Profit Before Extraordinary Items & Taxation		5,332.12	1,141.01
Extra Ordinary Items		-	-
Profit Before Taxation		5,332.12	1,141.01
Tax Expense:			
Current Tax		1,409.84	240.82
Deferred Tax Charge / (Credit)		2.94	1.22
Profit After Taxation		3,925.22	901.40
Profit/(Loss) for the Year from Continuing Operations		3,925.22	901.40
Profit / (Loss) from Discontinuing Operations		-	-
Tax Expense of Discontinuing Operations		-	-
Profit/(Loss) from Discontinuing Operations (After Tax)		-	-
Profit for the Year ended		3,925.22	901.40
Earnings per equity share:			
(1) Basic		55.24	12.68
(2) Diluted		55.24	12.68
Weighted Average Number of Equity Shares used in calculating earning per share			
(1) Basic		49.98	12.68
(2) Diluted		49.98	12.68
Summary of significant accounting policies and Notes on Financial Statements	1 to 23		
This is the Profit and Loss Account referred to in our report of even date.			
For Kumar Gaurav & Co. Chartered Accountants FRN-018618C	For and on behalf of the Board BOOTES IMPEX TECH LIMITED		
Sd/- CA Kumar Gaurav Partner M.No-530748 Place-Gurgaon Dated: 26/08/2025 UDIN-NO- 25530748BMJUSS6020	Sd/- (Deepak Kumar Rai) Managing Director DIN : 06947059	Sd/- (Manab Rakshit) Director DIN : 00325827	

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

2. SHARE CAPITAL

(Amount In Rs/Number)

Particulars	As at March 2025		As at March 2024	
	Number of Shares	Amounts Rs	Number of Shares	Amounts Rs
Authorised				
Equity Share Capital				
Equity Shares of Rs. 10/- each	1,45,00,000	14,50,00,000	1,45,00,000	14,50,00,000
Preference share of rs 10/- each	1,25,00,000	12,50,00,000	1,25,00,000	12,50,00,000
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each	84,16,343	8,41,63,430	71,06,319	7,10,63,190
Total	84,16,343	8,41,63,430	71,06,319	7,10,63,190

a) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31,2025 as below:

(Amount In Rs/Number)

Particulars	Current Year		Previous Year	
	2025		2024	
	No of Shares	Amounts	No.of Shares	Amounts
Equity Share				
Balance as at the beginning of the year	71,06,319	7,10,63,190	10,000	1,00,000
Shares issued during the year	13,10,024	1,31,00,240	70,96,319	7,09,63,190
Balance as at the end of the year	84,16,343	8,41,63,430	71,06,319	7,10,63,190
Total	84,16,343	8,41,63,430	71,06,319	7,10,63,190

b) Number of Shares held by each shareholder having more than 5% shares:

Particulars	Current Year		Previous Year	
	No of shares	% Holding	No of shares	% Holding
Equity				
Deepak Kumar Rai	52,21,593	62.04%	56,26,593	79.18%
	52,21,593	62.04%	10,000	79.18%

c) Shareholding of Promoters as at End of The Year

(Amount In Rs/Number)

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	56,26,593	(4,05,000)	52,21,593	62.04%	-7.76%

d) Shareholding of Promoters As at March 31 March 2024

(Amount In Rs/Number)

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9,500	56,17,093	56,26,593	79.18%	99.83%

c) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. Equity Shareholders are eligible to dividend proposed by the Board of Directors as approved by Shareholders in the ensuing Annual General Meeting.

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

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

(Amount in Rs Lakhs)

Note 3.	Current Year 2024-25	Previous Year 2023-24
Reserves and Surplus		
Reserves:		
General Reserve	-	650
Capital Reserves	-	-
Security Premium	12,129.76	936
Less Bonus Share Issue		(650)
	<u>12,129.76</u>	<u>936.22</u>
 Surplus		
Opening Balance as on 1st April	289.00	37.60
Add: Profit / (Loss) for the Year	3,925.22	901.40
 Less: Transfer to Free Reserve	-	650.00
Sub Total	<u>4,214.22</u>	<u>289.00</u>
 Grand Total	<u>16,343.98</u>	<u>1,225.22</u>

Note 4 Long Term Borrowing

(Amount in Rs Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Car Loan	109.45	0.30
 TOTAL	<u>109.45</u>	<u>0.30</u>

NOTE 5 - Deferred Tax

(Amount in Rs Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Closing WDV as per Income Tax Act	283.53	61.25
Closing WDV as per company Act	267.56	56.49
DTA	15.98	4.76
DTA Transfr To Balance Sheet	4.15	1.24
Opening DTA	1.22	19.46
Closing DTA Charge to Pl	2.94	1.22

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

NOTE 6 - SHORT-TERM BORROWINGS

Particulars	(Amount in Rs lakhs)	
	Current Year 2024-25	Previous Year 2023-24
(A) Secured		
Current Maturity For Long term due(Car Loan)	-	5.22
Bank OD	0.45	-
Secured Loans	0.45	5.22
(B) Unsecured		
(a) Loans and advances from Directors	-	47.20
(b) Bootes ColdChain Pvt Private Limited	-	-
Unsecured Loans	-	47.20
Total	0.45	52.42

NOTE 7 - TRADE PAYABLES

Particulars	(Amount in Rs Lakhs)	
	Current Year 2024-25	Previous Year 2023-24
(A) Total outstanding dues of micro enterprises and small enterprises	139.42	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,644.74	388.38
Total	3,784.16	388.38

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	(Amount in Rs Lakhs)	
	Current Year 2024-25	Previous Year 2023-24
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	139.42	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act,	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are	-	-
Total	139.42	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2025

Particulars	(Amount in Rs Lakhs)					
	Current Year 2024-25					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	more than 3 year	Total
(i) Undisputed dues - MSME	-	139.42	-	-	-	139.42
(ii) Undisputed dues - Others	-	3,644.74	-	-	-	3,644.74
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	3,784.16	-	-	-	3,784.16

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	(Amount in Rs Lakhs)					
	Previous Year 2023-24					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	more than 3 year	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	388.38	-	-	-	388.38
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	388.38	-	-	-	388.38

Particulars	(Amount in Rs Lakhs)					
	Previous Year 2023-24					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	more than 3 year	Total
Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

(Amount in Rs Lakhs)		
Note 8.	Current Year	Previous Year
	2024-25	2023-24
Other Current Liabilities		
Salary Payable	137.38	35.52
Audit Fees Payable	4.41	1.96
Advance from Customers	148.46	-
Expense Payable	-	-
Employee Imprest	-	-
Corporate Card Payable	75.25	-
	365.50	37.49

(Amount in Rs Lakhs)		
Note 9.	Current Year	Previous Year
	2024-25	2023-24
Short Term Provisions		
GST Payable	946.87	66.07
TDS Payable	90.25	11.43
Provision for Income tax	1,409.84	240.82
PF Payable	7.11	1.13
Provision for CSR	43.43	-
	2,497.49	319.44

(Amount in Rs Lakhs)		
Note 11. Non Current Investment		
Particulars	Current Year	Previous Year
	2024-25	2023-24
Investment in Univastu Bootes LLP	0.49	0.49
Investment In Bootes Cleantech Private Limited	0.10	1.00
Investment In Bootes Coldchain Private Limited	0.51	-
Investment In Bootes Defence Private Limited	0.99	-
Total	2.09	1.49

(Amount in Rs Lakhs)		
Note 12. Inventory		
Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Inventories	42.89	-
	42.89	-

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

Note 13 TRADE RECEIVABLES

(Amount in Rs lakhs)

Particulars		
	Current Year 2024-25	Previous Year 2023-24
Trade Receivables		
Secured - Considered Good		
a) Less than six months	-	-
b) More than six months	-	-
Unsecured - Considered Good		
a) Less than six months	7,829.51	1,624.75
b) More than six months	350.64	-
Unsecured - Considered Doubtful		
a) Less than six months	-	-
b) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	8,180.15	1,624.75

Trade Receivables Aging Schedule March 2025

Particulars	Outstanding for following periods from due date of payment					
	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	7,829.51		350.64	-	-	8,180.15
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	7,829.51	-	350.64	-	-	8,180.15

Trade Receivables Aging Schedule March 2024

Particulars	Outstanding for following periods from due date of payment					
	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	1,624.75		-	-	-	1,624.75
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	1,624.75	-	-	-	-	1,624.75

BOOTES IMPEX TECH LIMITED**FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED**

CIN : U51909HR2021PLC093355

Notes to Financial Statement for the year ended 31st March, 2025**10. Property, Plant and Equipment :****(Amount in Rs**

Description	Gross Block				Depreciation/Amortization				Net Block	
	AS at 01.04.2024	Addition	Deduction/ Adjustment	As at 31.03.2025	AS at 01.04.2024	For the year	Deduction/ Adjustment	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
A. Tangible Assets:										
Computer	14.305	27.1038142	-	41.41	8.30	9.22	-	17.52	23.89	6.00
Furniture	1.627	44.61	-	46.24	0.44	1.04	-	1.47	44.77	1.19
Office Equipment's	10.548	23.84	-	34.39	4.51	7.42		11.93	22.46	6.04
Vehicle	49.848	158.66		208.50	7.51	29.85		37.35	171.15	42.34
Jhasi Exbition Building Wip		145.70		145.70	-	-		-	145.70	
Pm		3.28		3.28	-	0.13		0.13	3.14	
B Intangible Assets	-		-	-	-			-	-	-
Software	3.533	2.48		6.01	2.62	1.25		3.87	2.14	0.92
Grand Total	79.86	405.68	-	485.54	23.37	48.91	-	72.28	413.26	56.49
Previous Year	19.04	60.82	-	79.86	6.61	16.76	-	23.37	56.49	12.43

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

NOTE 14. (Amount in Rs Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Cash and Cash Equivalents		
Balances with Banks in current accounts	4,354.63	198.15
Cash In hand	6.15	9.80
Fixed Deposit	4,186.49	253.00
	8,547.28	460.96

Note 15. Short term Loans and Advances (Amount Rs in Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Other Loans and Advances		
a) Staff Imprest	4.06	2.59
b) Security Deposit	850.56	41.30
c) Advance to Vendors	2,321.61	9.86
f) Advance to Subsidiary Company and JVS	1,753.01	449.87
Total	4,929.24	503.62

(Amount in Rs Lakhs)

Note 16.	Current Year 2024-25	Previous Year 2023-24
Other Current Assets		
TDS & TCS Receivables	72.66	12.10
Advance Tax	1,250.00	100.00
Customer Duty paid	0.18	0.18
Retention money	469.75	-
Prepaid Expense	30.99	2.57
	1,823.59	114.85

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
	2024-25	2023-24
Note 17.		
Revenue from Operations		
Receipts From Sales and Services	12,935.46	1,910.71
	12,935.46	1,910.71

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
	2024-25	2023-24
Note 18.		
Other Income		
Forex Exchange Gain	9.16	-
Written Off	0.47	0.33
Discount on Purchase	0.02	-
Interest on Fixed Deposit	217.47	1.76
Misc Income	1.44	0.66
Profit From Partnership firm	496.39	286.89
Reimbursement - Projects	631.15	-
Scrap Sale	1.44	-
	1,357.54	289.63

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
	2024-25	2023-24
Note 18.		
Cost of Material Consumed		
Purchase of consumable Material	1,292.19	127.70
Freight	7.64	1.50
Transportation	0.85	-
Composite Work Contract	4,926.07	-
Civil Consumables	3.31	-
Custom Clearance charge	3.20	-
Labour Charge	133.05	4.99
Equipment Installation and hiring Charge	4.41	-
Equipment Hiring Charge	6.49	-
Design Consultancy Expense	19.27	111.27
Technical & Support Service	343.18	282.33
Less closing stock	42.89	-
	6,696.76	527.79

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
	2024-25	2023-24
Note 20.		
Personnel and Employee Benefit Expenses		
Director Remuneration	132.00	65.00
Salary	866.61	235.77
Staff Welfare Expenses	41.13	9.95
Bonus	17.07	10.26
Provident Fund Expense	23.35	5.15
	1,080.16	326.14

	Current Year	Previous Year
	2024-25	2023-24
Note 21.		
Finance Costs		
Interest Expense	2.66	-
BG Charge	10.00	-
Loan Processing Charge	0.88	-
Interest on Car loan	4.89	1.34
	18.43	1.34

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

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BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2025.

Note: 23

Ratio as per the schedule III requirements

(Amount In Rs Lakhs)							
Particulars	Numerator	Denominator	As at March 31, 2025	Numerator	Denominator	As at March 31, 2024	Variance
(a) Current Ratio Figures for the Year ended Reason for Variance : Due to Decrease in credit Facility	Current Assets 23,523.16	Current Liabilities 6,647.15	Ratio 3.54	Current Assets 2,704.18	Current Liabilities 745.31	Ratio 3.63	Variance -2.46%
(b) Debt-Equity Ratio Figures for the Year ended Reason for Variance : Due to increase in outside debt .	Total Debt 109.90	Share Holders Fund 17,185.62	Ratio 0.006	Total Debt 82.23	Share Holders Fund 1,935.86	Ratio 0.042	Variance -84.94%
(c) Debt Service Coverage Ratio Figures for the Year ended Reason for Variance : Due to reduced debt obligations, enhancing repayment capacity.	Earning for debt service 5,399.45	Total Debt 109.90	Ratio 49.13	Earning for debt service 1,159.11	Total Debt 82.23	Ratio 14.10	Variance 248.52%
(d) Return on Equity Ratio Figures for the Year ended Reason for Variance : Due to increase in profit	Profit after tax for the year 3,925.22	Average Equity 841.63	Ratio 466.38%	Profit after tax for the year 901.40	Average Equity 710.63	Ratio 126.85%	Variance 267.68%
(e) Inventory turnover ratio Figures for the Year ended Reason for Variance : Negligible -Not Applicable	Avg. Inventory 42.89	Sales 12,935.46	Ratio 0.00	Avg. Inventory -	Sales 1,910.71	Ratio -	Variance N/A
(f) Trade Receivables turnover ratio Figures for the Year ended Reason for Variance : Due to increase in credit Sales,	Trade Receivable 8,180.15	Sales 12,935.46	Ratio 0.63	Trade Receivable 1,624.75	Sales 1,910.71	Ratio 0.85	Variance -25.63%
(g) Trade payables turnover ratio Figures for the Year ended Reason for Variance : .Due to Extended credit Period Term	Trade Payable 3,784.16	Total Purchase 6,696.76	Ratio 0.57	Avg. Trade Payable 388.38	Total Purchase 527.79	Ratio 0.74	Variance -23.21%
(h) Net capital turnover ratio Figures for the Year ended Reason for Variance : Due to decrease in Net working capital component.	Net Sales 12,935.46	Net working capital 16,876.00	Ratio 0.77	Net Sales 1,910.71	Net working capital 1,958.86	Ratio 0.98	Variance -21.42%
(i) Net profit ratio Figures for the Year ended Reason for Variance : Due to EPS Business Vs Conculancy income ,	Profit after Tax 3,925.22	Total Sales 12,935.46	Ratio 30.34%	Profit after Tax 901.40	Total Sales 1,910.71	Ratio 47.18%	Variance -35.68%
(j) Return on Capital employed Figures for the Year ended Reason for Variance : Due to infuse of Shareholding fund	EBIT 5,350.55	Capital Employed 17,185.62	Ratio 0.31	EBIT 1,142.35	Capital Employed 1,935.86	Ratio 0.59	Variance -47.24%



KUMAR GAURAV & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To The Members of
Bootes Impex Tech Limited

Report on the Consolidated Financial Statements

1. We have audited the accompanying consolidated financial statements of **Bootes Impex Tech Limited** (hereinafter referred to as "the Holding Company") and its subsidiary, **Bootes Cold Chain Private Limited And Bootes Defence Private Limited** (the Holding Company and its subsidiary together referred to as "the Group") which comprise the Consolidated Balance Sheet as at March 31, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

2. The Holding 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 consolidated financial statements of the group, that give a true and fair view of the financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group; preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.
4. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order issued under Section 143(11) of the Act.
5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Group preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Group has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the consolidated financial statements.

7. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the 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 Group as at March 31, 2025, and its consolidated Profit and its consolidated cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

9. 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 purpose of our audit of the aforesaid consolidated financial statements;
 - b. in our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books;
 - c. the consolidated balance sheet, the consolidated 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 consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended);
 - e. on the basis of the written representations received from the directors of the holding company and the reports of the statutory auditors of its subsidiary companies as on March 31, 2025 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act;
 - f. The responsibility to have the internal financial controls with reference to financial statements in place and operative effectiveness of such controls is applicable
 - 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 Group does not have any pending litigations which would impact its financial position;
 - ii. the Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
 - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - a. The Management has represented that, no funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including

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

- b. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v. Management has represented that, no dividend has been declared or paid during the year by the Group hence compliance with section 123 of the Act is not applicable.
11. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For Kumar Gaurav & Co.
Chartered Accountants
FRN.: 018618C

Sd/-
Kumar Gaurav
Partner
Membership No.:530748
UDIN:- 25530748BMJUST6918
Place: Gurgaon
Date:26/08/ 2025

Bootes Impex Tech Limited
Formerly Known As Bootes Impex Tech Private Limited
CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

Note: 1 Company Overview

Bootes Impex Tech Limited is an Indian clean-tech company founded in 2021 that specializes in designing and building Net-Zero energy buildings. They use innovative technologies like renewable energy integration, hydronic cooling systems, and zero liquid discharge to create sustainable infrastructure, including libraries, museums, and housing projects. The Company offers a 360-degree solution from design to operation, contributing to India's goal of a greener, more self-reliant future

Note:2 Significant Accounting Policies

a) Basis of Preparation

The financial statements of Bootes Impex Tech Limited ("the Company") have been prepared under the historical cost convention in accordance with the Indian Generally Accepted Accounting Principles ("GAAP") and mandatory accounting standards issued by the Institute of Chartered Accountants of India ("ICAI") and the provisions of the Companies Act, 2013 as adopted consistently by the Company. All income and expenditure having a material bearing on the financial statements are recognized on accrual basis

b) Going Concern

The Company has continuing operational hence, the Board of Directors consider it appropriate to prepare these financial statements on the going concern basis.

c) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Examples of such estimates include estimates for provision for doubtful debts, future obligations under employee retirement benefit plans and estimated useful life of fixed assets. Actual results could differ from these estimates.

The company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible but not probable obligation or a present obligation that may, but probably will not, entail an outflow of resources. When there is an obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

d) Fixed Assets

Fixed assets are stated at the cost. Cost is inclusive of freight, duties, taxes and other incidental expenses related to acquisition.

Fixed assets under construction, advance paid towards acquisition of fixed assets and cost of assets not put to use before year end, are shown as capital work in progress.

Bootes Impex Tech Limited
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Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

Interest and finance charges incurred, if any, in relation to beneficiary assets, are allocated to them on installation.

e) Depreciation

Depreciation on fixed assets, except leasehold improvements, is provided on the written down value method in accordance with the rates prescribed in Part C of Schedule II to the Companies Act, 2013. Depreciation is charged on a pro-rata basis for assets purchased/transferred/sold during the year.

f) Impairment

Management periodically assesses using external and internal sources whether there is an indication that an asset may be impaired. Impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above. An impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss had been recognized.

g) Inventory

Raw materials lying with company are valued at lower of cost or net realizable value. Cost includes all applicable expenses incurred in bringing goods to their present location and condition. The carrying value as stated in the balance sheet is net of provision for obsolescence.

h) Principles of consolidation

i) The consolidated financial statements relate to Bootes Impex Tech limited ('the Company') and its subsidiary company Bootes Cleantech Private Limited Ltd and Bootes Defense Private Limited

ii) The consolidated financial statements have been prepared in accordance with requirement of section 129 read with schedule- III of the Companies Act 2013, Accounting Standard (AS) 21 - 'Consolidated Financial Statements' or 23 - 'Accounting for investments in associates in Consolidated Financial Statements' as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and generally accepted accounting principles

i) Debtors and Revenue

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business and reflect the Company's unconditional right to consideration.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured

Bootes Impex Tech Limited
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(All amounts in Lakhs)

The Company recognizes revenue from construction contracts in accordance with the principles laid down under Accounting Standard (AS) 7 – Construction Contracts, as notified under the Companies (Accounting Standards) Rules, 2021.

Revenue from construction contracts is recognized using the Percentage of Completion Method, wherein the stage of completion is determined with reference to:

a) The proportion of contract costs incurred for work performed up to the reporting date, relative to the estimated total contract costs.

b) Certified work completed and or physical progress, where applicable.

Revenue from services is recognized on accrual basis in accordance with the terms of services with the customers.

j) Foreign Currency Transactions

Foreign exchange transactions are recorded at the exchange rates prevailing at the date of transaction. Realized gains and losses on foreign exchange transactions during the year are recognized in the profit and loss account. Foreign currency assets and liabilities are translated at year-end rates and resultant gains/losses on foreign exchange translation are recognized in the profit and loss account.

k) Leases

Operating leases

Lease payments under an operating lease are recognized as an expense in the profit and loss account on a straight-line basis over the lease term as and if applicable.

l) Earnings Per Share

In accordance with the Accounting Standard-20 (AS-20) “Earning per Share” issued by The Institute of Chartered Accountants of India, Basic & Diluted Earnings Per Share is computed using the number of shares outstanding during the period.

m) Employee Retirement Benefits

Contributions towards defined schemes such as Provident Fund, Scheme are charged as incurred on accrual basis.

n) Taxation

Income taxes are accrued in the same period the related revenue and expenses arise. The differences that result between the taxable profit and the profit as per the financial statements are identified and thereafter deferred tax assets or deferred tax liabilities are recorded as timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted regulations. Where there are unabsorbed depreciation or carry forward losses, deferred tax assets are recognised only to the extent there is virtual certainty of realisation of such assets. In other situations, deferred tax assets are recognised only to the extent there is reasonable certainty of realisation in future. Such assets are reviewed at each balance sheet date

Bootes Impex Tech Limited
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CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

NOTES TO THE ACCOUNTS

1. Contingent Liability

Contingent liabilities represent possible obligations that arise from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are **not recognised as liabilities** in the financial statements because:

- a) The obligation is **not present** as of the reporting date, or
- b) The outflow of economic resources is **not probable**, or
- c) The amount of the obligation **cannot be reliably estimated**.

2. Segment Reporting

In the opinion of the management, there are no reportable segments as envisaged by the Accounting Standard – 17 on “Segment Reporting” issued by the ICAI. Accordingly, no disclosure for segment reporting has been made in the financial statements.

3. Related party disclosures

a) Parties Where Control Exists:

Relation	Name
Subsidiary Company	Bootes Clean Tech Pvt Ltd.
Director	Deepak Kumar Rai
Director	Vishal Agarwal
Director	Manab Rakshit
Director's Interest (Proprietorship Firm)	Pratibha Tours
Partnership Firm	Univastu Bootes infra LLP
Subsidiary Company	Bootes cold Chain Pvt Ltd
Subsidiary Company	Netzewa Sustainable Solution Pvt Ltd
Director's Relative Interest	Museum & Expos Consultancy India Pvt Ltd
Subsidiary Company	Bootes Defence Pvt Ltd

Bootes Impex Tech Limited
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CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

Key Management Personnel

- 1) Mr Deepak Kumar Rai
- 2) Mr. Vishal Kumar
- 3) Mr. Manab Rakshit

b) Details of Related Party Transactions:

(Amount in Rs Lakhs .)

Particulars	2024-25	2023-24
Transaction During The year		
Unsecured Loan Received		
Unsecured Loan given		
Remuneration Paid		
Deepak Kumar rai	72.00	24.00
Manab Rakshit	36.00	29.00
Vishal Agarwal	24.00	12.00
Total Remuneration	132.00	65.00
Year end Balance		
Advance		
Bootes Cold Chain Pvt Ltd	421.45	
Univastu Bootes Infr LLP	630.11	87.27
Bootes Cleantech Pvt Ltd	44.91	
Netzewa Sustainable Solutions Pvt Ltd		
Bootes Defenece Pvt Ltd	0.99	
Partibha Tours		
Transaction During The year		
Service of Tour and Travels	45.50	7.45
Netzewa Sustainable Solution Pvt Ltd		
Transaction During The year		
Construction Service Provide	2664.59	
Loan Taken		
Univastu Bootes Infra LLP		
Transaction During The year		
Sale and Service	678.17	374.74
Purchase		
Unsecured Loan receive		
Unsecured Loan Given		
Year Loan balance	630.11	87.27

Bootes Impex Tech Limited
Formerly Known As Bootes Impex Tech Private Limited
CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

4. Expenditure in Foreign Currency

(Amount in Rs Lakhs.)

Particulars	Year ended 31-Mar-2025	Year ended 31-Mar-2024
Purchase equipment	18.91	Nil

5. (a) In the opinion of the management, Current Assets and Loans and Advances are of the value stated, if realized in ordinary course of business and provision for all liabilities are adequate. However balances of debtors are subject to confirmation by them.
6. (a) Figures for the previous year have been regrouped and reclassified, wherever necessary to confirm to current year's classification.
- (b) Figure have been rounded-off to the nearest rupee Lakhs
7. Salaries includes directors remuneration on account of salary F.Y 2024-25 Rs. 9,98,61,287/-
F.Y 2023-24 Rs. 2,42,27,269

8. Payments to Auditors:

Auditors Remuneration	2024-2025	2023-2024
Audit Fees	3.50	1.90
Tax Audit Fees	0.50	0.30
Total	4.00	2.20

9. Note on Applicability of Domestic Transfer Pricing :

The services rendered—civil construction for warehouse infrastructure—constitute provision of services and fall within the ambit of domestic transfer pricing, assuming the counterparty is a related entity or qualifies under the specified deduction regime. During the month of March 2025, Netzewa Sustainable Solutions Pvt. Ltd. raised invoices amounting to ₹26,64,59,164 for civil construction services rendered in connection with the Rewari Warehouse Project. As per the provisions of Section 92BA of the Income Tax Act, 1961, read with Rule 10A to 10E, the transaction qualifies as a Specified Domestic Transaction (SDT) and is subject to Transfer Pricing Regulations.;

10. Note on Preferential Allotment of Equity Shares During the Year

Bootes Impex Tech Limited
Formerly Known As Bootes Impex Tech Private Limited
CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

During the financial year ended 31st March 2025 the Company has issued equity shares through **preferential allotment** in two tranches as follows:

- Issued On 8th May 2024 face value of share 10 issues@ 157 Premium 2,13,169 equity shares
- Issued On: 24th Aug 2024 face Value of share Rs 10 issue @990 Premium 10,96,855 equity shares

The allotments were made in accordance with the provisions of **Section 62(1)(c)** and **Section 42** of the Companies Act, 2013, read with applicable rules under the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014. The preferential allotments were duly approved by the Board of Directors and shareholders through requisite resolutions, and necessary filings have been made with the Registrar of Companies. The proceeds from the allotment have been utilized in line with the objects stated in the offer documents and board resolutions

11. Social Responsibility (CSR) Contribution:-

In accordance with the provisions of Section 135 of the Companies Act, 2013, the Company has adopted a formal CSR Policy outlining its commitment to social and environmental development.

For the financial year ended 31st March 2025, the Company has:

- Determined its CSR obligation at 2% of the average net profits of the preceding three financial years, calculated as per Section 198 of the Act.
- Identified eligible activities under Schedule VII of the Act, including as education, healthcare,
- Spent the prescribed amount through registered implementing agency or Section 8 company in line with the approved CSR policy.

Particulars	2024-25	2023-24
CSR Contribution Expenses	43.43	7.95

For Kumar Gaurav & Co
Chartered Accountants
FRN-018618C

For Bootes Impex Tech Ltd

Sd/-
Kumar Gaurav
M.No-530748
Partner
Dated:26/08/2025
Place-Gurgaon
Udin-25530748BMJUST6918

Sd/-
Deepak Kumar Rai
Managing Director
DIN-06947059

Sd/-
Manab Rakshit
Director
DIN-00325827

Bootes Impex Tech Limited
Formerly Known As Bootes Impex Tech Private Limited
CIN- U51909HR2021PLC093355
Schedules forming part of the Consolidated financial statements
(All amounts in Lakhs)

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Consolidated Cash Flow Statement for the Year 2024-25

(Amount in Rs lakhs)

PARTICULARS	Current Year 2024-25	Previous Year 2023-24
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax	4,967	1,143
Adjustment for:		
Add: Depreciation	49	17
Add: Interest & Finance Charges	18	1
Less: Interest Income	(217)	(2)
Operating Profit before Working capital Changes	4,817	1,159
Decrease (Increase) in Trade & Other Receivables	(6,615)	(1,356)
Decrease (Increase) in Other Receivables	(2,175)	(113)
Decrease (Increase) in Non Current Investment	(2)	
Decrease (Increase) in Stock In Trade	(43)	
Decrease (Increase) in Loan & Advance	(4,545)	(335)
Increase (Decrease) in Current Liabilities	8,390	221
Net Changes In Working Capital	(4,990)	(1,583)
Cash Generated From Operations	(173)	(424)
Taxes	1,437.84	9
A: Net Cash Flow From Operating activities	(1,611)	(433)
B: CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets		
Less: Purchase of Fixed Assets	(2,882)	(61)
Interest Received	217	2
Net Cash Flow From Investing activities	(2,664)	(59)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Repayment) Of Share Capital	131.00	60
Increase/ (Repayment) Of Share Premium	11,193.54	936
Interest & Finance Charges	(18)	(1)
Increase/ (Repayment) Of Long Term Loan	109	30
Increase/ (Repayment) Of Short Term Loan	648	(74)
Net Cash Flow From Financing activities	12,063	951
Net Increase / (Decrease) In cash & Cash Equivalents	7,789	459
Cash & Cash equivalents at the beginning of the Year	463	4
Cash & Cash equivalents at the end of the Year	8,251	463

For Kumar Gaurav & Co.
Firm Registration Number: 018618C
Chartered Accountants

Sd/-
Kumar Gaurav
Partner
M No.: 530748
UDIN-25530748BMJUST6918
Place: Gurgaon
Dated: 26/08/2025

For and on behalf of the Board

Sd/-
(Deepak Kumar Rai)
Managing Director
DIN : 06947059

Sd/-
(Manab Rakshit)
Director
DIN : 00325827

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Consolidated Balance Sheet as at March 31, 2025.

(Amount in Rs Lakhs)

PARTICULARS	Note No.	As at 31.03.2025	As at 31.03.2024
EQUITY AND LIABILITIES			
Shareholders' Funds			
a) Share Capital	2	841.63	710.63
b) Reserves and Surplus	3	15,979.83	1,226.26
Non-Current Liabilities			
a) Long Term Borrowings	4	109.45	29.81
b) Deferred Tax Liabilities	5		
c) Other Long Term Liabilities			
d) Long Term Provision			
e) Minority Interest		0.49	
Current Liabilities			
a) Short Term Borrowings	6	700.42	52.42
b) Trade Payables	7		
Micro Enterprise and Small enterprise		139.42	
Other		6,079.91	389.59
c) Other Current Liabilities	8	379.71	37.84
d) Short-Term Provisions	9	2,543.24	325.29
TOTAL		26,774.12	2,771.82
ASSETS			
Non-Current Assets			
(a) Property Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	10	2,888.96	56.49
(ii) Intangible assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets Under Developments		-	-
Non-current Investments	11	0.59	0.49
Deferred tax Assets(Net)	5	2.93	1.24
Long Term Loans and Advance		-	-
Other Non-current assets	12	2.28	-
Current Assets			
a) Current Investment		-	-
b) Inventories	13	42.89	-
a) Trade Receivables	14	8,247.15	1,632.39
b) Cash and Cash Equivalents	15	8,250.91	462.75
c) Short Term Loans & Advances	16	5,048.98	503.62
d) Other Current Assets	17	2,289.42	114.85
TOTAL		26,774.12	2,771.82

Summary of significant accounting policies and 1 to 24
The accompanying notes are an integral part of the financial statements.

For Kumar Gaurav & Co.
Chartered Accountants
FRN-018618C

For and on behalf of the Board
BOOTES IMPEX TECH LIMITED

Sd/-
CA Kumar Gaurav
Partner
M.No-530748
Place-Gurgaon
Dated: 26/08/2025
UDIN-25530748BMJUST6918

Sd/-
(Deepak Kumar Rai)
Managing Director
DIN : 06947059

Sd/-
(Manab Rakshit)
Director
DIN : 00325827

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Consolidated Statement of Profit and Loss for the Year Ending on March 31, 2025.

(Amount in Rs Lakhs)

PARTICULARS	Note No.	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
Revenue			
Revenue from Operations	18	12,935.46	1,956.91
Other Income	19	1,357.54	289.63
Total Revenue		14,293.00	2,246.55
Expenses			
a) Cost of Material Consumed	20	6,874.73	527.79
b) Personnel and Employee Benefit Expenses	21	1,161.99	361.38
c) Finance Costs	22	18.43	1.34
d) Depreciation & Amortization Expense	10	49.24	16.76
e) Other Expenses	23	1,221.67	196.44
Total Expenses		9,326.06	1,103.71
Profit before Exceptional, Extraordinary items & Taxation		4,966.94	1,142.84
Exceptional Items		-	-
Profit Before Extraordinary Items & Taxation		4,966.94	1,142.84
Extra Ordinary Items		-	-
Profit Before Taxation		4,966.94	1,142.84
Tax Expense:			
Current Tax		1,409.84	241.22
Deferred Tax Charge / (Credit)		2.94	1.22
Profit After Taxation		3,560.04	902.84
Profit / (Loss) for the Year from Continuing Operations		3,560.04	902.84
Profit / (Loss) from Discontinuing Operations		-	-
Tax Expense of Discontinuing Operations		-	-
Profit / (Loss) from Discontinuing Operations (After Tax)		-	-
Profit for the Year Ended		3,560.04	902.84
Earnings per equity share:			
(1) Basic		50.10	12.70
(2) Diluted		50.10	12.70
Weighted Average Number of Equity Shares used in calculating earning per share			
(1) Basic		45.33	12.70
(2) Diluted		45.33	12.70
Summary of significant accounting policies and Notes on Financial Statements	1 to 24		
This is the Profit and Loss Account referred to in our report of even date.			
For Kumar Gaurav & Co. Chartered Accountants FRN-018618C	For and on behalf of the Board BOOTES IMPEX TECH LIMITED		
Sd/- CA Kumar Gaurav Partner M.No-530748 Place-Gurgaon Dated: 26/08/2025 UDIN-25530748BMJUST6918	Sd/- (Deepak Kumar Rai) Managing Director DIN : 06947059	Sd/- (Manab Rakshit) Director DIN : 00325827	

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

2. SHARE CAPITAL

(Amount in Rs/Numbers)

Particulars	As at March 2025		As at March 2024	
	Number of Shares	Amounts Rs	Number of Shares	Amounts Rs
Authorised				
Equity Share Capital				
Equity Shares of Rs. 10/- each	1,45,00,000	14,50,00,000	1,45,00,000	14,50,00,000
Preference share of rs 10/- each	1,25,00,000	12,50,00,000	1,25,00,000	12,50,00,000
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each	84,16,343	8,41,63,430	71,06,319	7,10,63,190
Total	84,16,343	8,41,63,430	71,06,319	7,10,63,190

a) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31,2025 as below:

Particulars	Current Year		Previous Year	
	2025		2024	
	No of Shares	Amounts Rs	No.of Shares	Amounts Rs
Equity Share				
Balance as at the beginning of the year	71,06,319	7,10,63,190	10,000	1,00,000
Shares issued during the year	13,10,024	1,31,00,240	70,96,319	7,09,63,190
Balance as at the end of the year	84,16,343	8,41,63,430	71,06,319	7,10,63,190
Total	84,16,343	8,41,63,430	71,06,319	7,10,63,190

b) Number of Shares held by each shareholder having more than 5% shares:

Particulars	Current Year		Previous Year	
	2025		2024	
	No of shares	% Holding	No of shares	% Holding
Equity				
Deepak Kumar Rai	52,21,593	62.04%	56,26,593	79.20%
	52,21,593	62.04%	10,000	79.20%

c) Shareholding of Promoters as at End of The Year

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	56,26,593	(4,05,000)	52,21,593	62.04%	-7.76%

d) Shareholding of Promoters As at March 31 March 2024

Class of equity Shraes	Promoter's Name	Nos. of shares at the beginning of the year	Change during the year	Nos. of shares at the end of the year	% of total shares	% change during the year
Fully paid-up equity shares of Rs. 10 each	Deepak Kumar Rai	9500.00	56,17,093	5626593.00	79.20%	99.83%

c) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. Equity Shareholders are eligible to dividend proposed by the Board of Directors as approved by Shareholders in the ensuing Annual General Meeting.

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

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

(Amount in Rs lakhs)

Note 3.	Current Year 2024-25	Previous Year 2023-24
Reserves and Surplus		
Reserves:		
General Reserve	-	650.00
Capital Reserves	-	-
Security Premium	12,129.76	936.22
Less Bonus Share Issue	-	(650.00)
	<u>12,129.76</u>	<u>936.22</u>
 Surplus		
Opening Balance as on 1st April	290.04	37.20
Add: Profit / (Loss) for the Year	3,560.04	902.84
 Less: Transfer to Free Reserve	-	650.00
Sub Total	<u>3,850.07</u>	<u>290.04</u>
 Grand Total	<u>15,979.83</u>	<u>1,226.26</u>

Note 4 Long Term Borrowing

(Amount in Rs lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Car Loan	109.45	0.30
 TOTAL	<u>109.45</u>	<u>0.30</u>

NOTE 5 - Deferred Tax

(Amount in Rs Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Closing WDV as per Income Tax Act	283.53	61.25
Closing WDV as per company Act	267.56	56.49
DTA	15.97	4.76
DTA	4.15	1.24
Opening DTA	1.22	19.46
Closing DTA	<u>2.93</u>	<u>1.22</u>

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

NOTE 6 - SHORT-TERM BORROWINGS

Particulars	(Amount in Rs lakhs)	
	Current Year 2024-25	Previous Year 2023-24
(A) Secured		
Current Maturity For Long term due(Car Loan)	-	5.22
Bank OD	0.45	-
Secured Loans	0.45	5.22
(B) Unsecured		
(a) Loans and advances from Directors	-	47.20
(b) Bootes ColdChain Pvt Private Limited	699.97	-
Unsecured Loans	699.97	47.20
Total	700.42	52.42

NOTE 7 - TRADE PAYABLES

Particulars	(Amount in Rs Lakhs)	
	Current Year 2024-25	Previous Year 2023-24
(A) Total outstanding dues of micro enterprises and small enterprises	139.42	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6,079.91	389.59
Total	6,219.33	389.59

(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	(Amount in Rs Lakhs)	
	Current Year 2024-25	Previous Year 2023-24
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid	139.42	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act,	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are	-	-
Total	139.42	-

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2025

Particulars	(Amount in Rs Lakhs)					
	Current Year 2024-25					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 year	Total
(i) Undisputed dues - MSME	-	139.42	-	-	-	139.42
(ii) Undisputed dues - Others	-	3,644.74	-	-	-	3,644.74
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Bootes Coldchain Pvt Ltd	-	2,435.17	-	-	-	2,435.17
Total	-	6,219.33	-	-	-	6,219.33

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	(Amount in Rs Lakhs)					
	Previous Year 2023-24					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 year	Total
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	388.38	-	-	-	388.38
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
From Bootes Cleantech Pvt Ltd	-	1.21	-	-	-	1.21
Total	-	389.59	-	-	-	389.59

Particulars	(Amount in Rs Lakhs)					
	Previous Year 2023-24					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 year	Total
Unbilled Dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

	(Amount in Rs Lakhs)	
Note 8.	Current Year	Previous Year
	2024-25	2023-24
Other Current Liabilities		
Salary Payable	137.38	35.52
Audit Fees Payable	4.51	2.31
Advance from Customers	162.57	-
Expense Payable	-	-
Employee Imprest	-	-
Corporate Card Payable	75.25	-
	379.71	37.84

	(Amount in Rs Lakhs)	
Note 9.	Current Year	Previous Year
	2024-25	2023-24
Short Term Provisions		
GST Payable	946.39	66.07
TDS Payable	90.25	11.43
Provision for Income tax	1,409.84	240.82
PF Payable	7.11	1.13
Provision for CSR	43.43	-
	2,543.24	325.29

Note 11. Non Current Investment	(Amount in Rs Lakhs)	
Particulars	Current Year	Previous Year
	2024-25	2023-24
Investment in Univastu Bootes LLP	0.49	0.49
Investment In Bootes Cleantech Private Limited	0.10	-
Total	0.59	0.49

Note 12. Other Current Investment	(Amount in Rs Lakhs)	
Particulars	Current Year	Previous Year
	2024-25	2023-24
Goodwill	2.28	-
(Arise due Consoilidation Effects)	-	-
	2.28	-

Note 13. Inventory	(Amount in Rs Lakhs)	
Particulars	Current Year	Previous Year
	2024-25	2023-24
a) Inventories	42.89	-
	42.89	-

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

Note 14 TRADE RECEIVABLES

(Amount in Rs lakhs)		
Particulars	Current Year	Previous Year
	2024-25	2023-24
Trade Receivables		
Secured - Considered Good		
a) Less than six months	-	-
b) More than six months	-	-
Unsecured - Considered Good		
a) Less than six months	7,896.51	1,632.39
b) More than six months	350.64	-
Unsecured - Considered Doubtful		
a) Less than six months	-	-
b) More than six months	-	-
Less : Provision for Bad and Doubtful Debts	-	-
Total	8,247.15	1,632.39

Trade Receivables Aging Schedule March 2025

(Amount in Rs lakhs)						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	7,896.51		350.64	-	-	8,247.15
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	7,896.51	-	350.64	-	-	8,247.15

Trade Receivables Aging Schedule March 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables						
- Considered Good	1,632.39		-	-	-	1,632.39
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	1,632.39	-	-	-	-	1,632.39

BOOTES IMPEX TECH LIMITED**FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED**

CIN : U51909HR2021PLC093355

Notes to Financial Statement for the year ended 31st March, 2025**10. Property, Plant and Equipment :****(Amount in Rs**

Description	Gross Block				Depreciation/Amortization				Net Block	
	AS at 01.04.2024	Addition	Deduction/ Adjustment	As at 31.03.2025	AS at 01.04.2024	For the year	Deduction/ Adjustment	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
A. Tangible Assets:										
Computer	14.305	27.1038142	-	41.41	8.30	9.22	-	17.52	23.89	6.00
Furniture	1.627	44.61	-	46.24	0.44	1.04	-	1.47	44.77	1.19
Office Equipment's	10.548	23.84	-	34.39	4.51	7.42		11.93	22.46	6.04
Vehicle	49.848	158.66		208.50	7.51	29.85		37.35	171.15	42.34
Jhasi Exbition Building Wip		145.70		145.70	-	-		-	145.70	
Pm		3.28		3.28	-	0.13		0.13	3.14	
B Intangible Assets	-		-	-	-			-	-	-
Software	3.533	2.48		6.01	2.62	1.25		3.87	2.14	0.92
Rewari Warehouse WIP		2,475		2,474.53				-	2,474.53	
Camputer		2		1.50		0.33		0.33	1.17	
Grand Total	79.86	2,881.71	-	2,961.57	23.37	49.24	-	72.61	2,888.96	56.49
Previous Year	19.04	60.82	-	79.86	6.61	16.76	-	23.37	56.49	12.43

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

NOTE 15. (Amount in Rs Lakhs)

Particulars	Current Year 2024-25	Previous Year 2023-24
Cash and Cash Equivalents		
Balances with Banks in current accounts	4,058.26	198.15
Cash In hand	6.15	9.80
Fixed Deposit	4,186.49	253.00
	8,250.91	462.75

Note 16. Short term Loans and Advances (Amount in Rs

Particulars	Current Year 2024-25	Previous Year 2023-24
Other Loans and Advances		
a) Staff Imprest	3.16	2.59
b) Security Deposit	850.56	41.30
c) Advance to Vendors	2,441.35	184.02
f) Advance to Subsidiary Company and JVS	1,753.91	275.71
Total	5,048.98	503.62

(Amount in Rs Lakhs)

Note 17.	Current Year 2024-25	Previous Year 2023-24
Other Current Assets		
TDS & TCS Receivables	72.66	12.10
Advance Tax	1,250.00	100.00
Customer Duty paid	0.18	0.18
Retention money	469.75	-
Prepaid Expense	30.99	2.57
Other Assets	465.83	-
	2,289.42	114.85

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355
Notes to the Accounts for the Year Ended March 31, 2025.

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
Note 18.	2024-25	2023-24
Revenue from Operations		
Receipts From Sales and Services	12,935.46	1,956.91
	12,935.46	1,956.91

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
Note 19.	2024-25	2023-24
Other Income		
Forex Exchange Gain	9.16	-
Written Off	0.47	0.33
Discount on Purchase	0.02	-
Interest on Fixed Deposit	217.47	1.76
Misc Income	1.44	0.66
Profit From Partnership Firm	496.39	286.89
Reimbursement - Projects	631.15	-
Scrap Sale	1.44	-
	1,357.54	289.63

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
Note 20 .	2024-25	2023-24
Cost of Material Consumed		
Purchase of consumable Material	1,292.19	127.70
Freight	7.64	1.50
Transportation	0.85	-
Composite Work Contract	4,926.07	-
Civil Consumables	3.31	-
Custom Clearnce charge	3.20	-
Labour Charge	133.05	4.99
Equipment Installation and hiring Charge	4.41	-
Equipment Hiring Charge	6.49	-
Design Consultancy Expense	197.24	111.27
Technical & Support Service	343.18	282.33
Less closing stock	42.89	-
	6,874.73	527.79

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
Note 21.	2024-25	2023-24
Personnel and Employee Benefit Expenses		
Director Remuneration	132.00	65.00
Salary	948.44	271.01
Staff Welfare Expenses	41.13	9.95
Bonus	17.07	10.26
Provident Fund Expense	23.35	5.15

	1,161.99	361.38
Note 22.	Current Year	Previous Year
	2024-25	2023-24
Finance Costs		
Interest Expense	2.66	-
BG Charge	10.00	-
Loan Processing Charge	0.88	-
Interest on Car loan	4.89	1.34
	18.43	1.34

BOOTES IMPEX TECH LIMITED
 FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
 CIN : U51909HR2021PLC093355
 Notes to the Accounts for the Year Ended March 31, 2025.

	(Amount in Rs Lakhs)	
	Current Year	Previous Year
Note 23.	2024-25	2023-24
Other Expense		
Audit fee	4.00	2.20
Office And Admintration Expenses	689.95	116.32
Interest on Statutory Dues	17.24	1.82
Bank Charge	20.24	0.25
Employment Benefit Expense	34.48	5.92
Selling Expense	237.75	42.57
Other Expense	52.39	15.80
Legal & Professional Charges	165.61	11.57
	1221.67	196.44

BOOTES IMPEX TECH LIMITED
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED
CIN : U51909HR2021PLC093355

Notes to the Accounts for the Year Ended March 31, 2025.

Note: 24.

Ratio as per the schedule III requirements

(Amount in Rs Lakhs)

	Particulars	Numerator	Denominator	As at March 31, 2025	Numerator	Denominator	As at March 31, 2024	Variance
(a)	Current Ratio Figures for the Year ended Reason for Variance : Due to Decrease in credit facility from supplies,	Current Assets 23,879.35	Current Liabilities 9,142.29	Ratio 2.61	Current Assets 2,713.60	Current Liabilities 752.71	Ratio 3.61	Variance -27.55%
(b)	Debt-Equity Ratio Figures for the Year ended Reason for Variance : Due to increase in outside debt,	Total Debt 809.87	Share Holders Fund 16,821.47	Ratio 0.048	Total Debt 82.23	Share Holders Fund 1,936.89	Ratio 0.042	Variance 13.41%
(c)	Debt Service Coverage Ratio Figures for the Year ended Reason for Variance : Due to Decrease in loan taken for shorter period of time ,	Earning for debt service 5,034.61	Total Debt 809.87	Ratio 6.22	Earning for debt service 1,160.94	Total Debt 82.23	Ratio 14.12	Variance -55.97%
(d)	Return on Equity Ratio Figures for the Year ended Reason for Variance: Due to increase in profit.	Profit after tax for the year 3,560.04	Average Equity 841.63	Ratio 422.99%	Profit after tax for the year 902.84	Average Equity 710.63	Ratio 127.05%	Variance 232.94%
(e)	Inventory turnover ratio Figures for the Year ended Reason for Variance) : negligible - Not applicable	Avg. Inventory 42.89	Sales 12,935.46	Ratio -	Avg. Inventory -	Sales 1,956.91	Ratio -	Variance N/A
(f)	Trade Receivables turnover ratio Figures for the Year ended Reason for Variance : Due to increase in credit Sales,	Trade Receivable 4,939.77	Sales 12,935.46	Ratio 0.38	Avg. Trade Receivable 1,632.39	Sales 1,956.91	Ratio 0.83	Variance -54.22%
(g)	Trade payables turnover ratio Figures for the Year ended Reason for Variance : Due to extended credit terms	Trade Payable 6,219.33	Total Purchase 6,874.73	Ratio 0.90	Trade Payable 389.59	Total Purchase 527.79	Ratio 0.74	Variance 22.56%
(h)	Net Working capital turnover ratio Figures for the Year ended Reason for Variance : Due to decrease in net working capital component.	Net Sales 12,935.46	working capital 14,737.06	Ratio 0.88	Net Sales 1,956.91	working capital 1,960.89	Ratio 1.00	Variance -12.05%
(i)	Net profit ratio Figures for the Year ended Reason for Variance : Due to EPC business vs consultancy Income .	Profit after Tax 3,560.04	Total Sales 12,935.46	Ratio 27.52%	Profit after Tax 902.84	Total Sales 1,956.91	Ratio 46.14%	Variance -40.35%
(j)	Return on Capital employed Figures for the Year ended Reason for Variance Due to infuse of share holding fund	EBIT 4,985.37	Capital Employed 16,821.47	Ratio 0.30	EBIT 1,144.18	Capital Employed 1,936.89	Ratio 0.59	Variance -49.83%