

REPORT

AND

ACCOUNTS

2024-2025

M/S SAAKETA INVESTMENT SERVICES LIMITED
3-4-616/1, 2Nd Floor, Narayanguda, Hyderabad, TELANGANA, 500029

BNR ASSOCIATES
Chartered Accountants



H NO 3-4-520, FLAT NO 404, PRAGATHI
PRIDE,, BARKATPURA, HYDERABAD
500027 contact@bnrassociates.org
9391033302

Independent Auditor's Report

To the Members of SAAKETA INVESTMENT SERVICES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements **SAAKETA INVESTMENT SERVICES LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, the statement of Profit and Loss (including Other Comprehensive Income), statement of cash flows and the Statement of Changes in Equity 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 standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2025, its Profit (including other comprehensive income), its cash flows and the changes in equity 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined Nil key audit matters to be communicated in our report.

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 Indian 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 has been declared or paid during the year by the company.
- vi. 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.

Place: HYDERABAD
Date: 29/05/2025
UDIN:
25249595BMJKDV8185

For BNR ASSOCIATES
Chartered Accountants
FRN: 000289S

M N V GIRISH KUMAR
(PARTNER)
Membership No. 249595



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 has maintained proper records showing full particulars of intangible assets;
(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the 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, the Company is not in the business of manufacture, trade or sale of Goods. Therefore, reporting under this clause is not applicable.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not 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, the company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are 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 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.

- (iv) 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.

- (v) 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.

- (vi) 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.

- (vii) (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 except the following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
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Income Tax Act, 1961	TDS on Non-Resident Payments	29,99,606.43	FY 2023-24	CIT(Appeals)	Nil
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- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (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 not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according 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.
- (xii) 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.
- (xiii) 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 Indian accounting standards;
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business;
- (b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (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). Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of 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.

(xx) Based on our examination, the provision of section 135 is not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) The company is not required to prepare Consolidated Financial Statements hence this clause is not applicable.

Place: HYDERABAD
Date: 29/05/2025
UDIN:
25249595BMJKDV8185

For BNR ASSOCIATES
Chartered Accountants
FRN: 00002895

M N V GIRISH KUMAR
(PARTNER)
Membership No. 249595

Annexure 'B'

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 **SAAKETA INVESTMENT SERVICES 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; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

Place: HYDERABAD
Date: 29/05/2025

UDIN:
25249595BMJKDV8185

For BNR ASSOCIATES

Chartered Accountants

FRN: 00002895

M N V GIRISH KUMAR

(PARTNER)

Membership No. 249595



SAAKETA INVESTMENT SERVICES LIMITED					
BALANCE SHEET AS AT MARCH 31, 2025					
	PARTICULARS	NOTES	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)	
A	ASSETS				
1	Non-Current Assets				
a)	Property, Plant and Equipment	3	20,255	16,613	
b)	Other Intangible assets	3	4,710	5,640	
c)	Financial Assets				
	-Investments	4	3,225	3,225	
	-Loans	5	1,48,500	1,48,500	
	-Other Non-Current Financial Assets	6	1,550	1,550	
d)	Deferred Tax Assets (Net)	7	1,026	2,227	
e)	Other Non-Current Assets	8	17,671	12,280	
	Total Non-Current Assets (A)		1,96,457	1,90,044	
2	Current Assets				
a)	Financial Assets				
	-Investments	9	-	-	
	-Loans	10	5,08,956	9,02,476	
	-Trade Receivables	11	2,42,379	2,70,453	
	-Cash and Cash Equivalents	12	26,850	43,620	
	-Bank Balances other than above	13	12,46,364	9,12,702	
	-Other Current Financial Assets	14	6,650	3,095	
b)	Income Taxes	15	-	-	
c)	Other Current Assets	16	49,584	30,051	
	Total Current Assets (B)		20,81,184	21,62,336	
	TOTAL ASSETS (A+B)		22,77,641	23,52,440	
B	EQUITY AND LIABILITIES				
1	EQUITY				
a)	Equity Share Capital	17	3,00,290	3,00,290	
b)	Other Equity	18	7,01,282	6,69,825	
	Total Equity (A)		10,01,572	9,70,115	
2	Non-Current Liabilities				
a)	Financial Liabilities				
	-Borrowings	19	-	1,026	
	Total Non-Current Liabilities (B)		-	1,026	
3	CURRENT LIABILITIES				
a)	Financial Liabilities				
	-Borrowings	20	-	-	
	-Trade Payables	21	12,75,205	13,78,516	
c)	Income Taxes	22	-2,993	-3,792	
d)	Other Current Liabilities	23	3,655	6,575	
	Total Current Liabilities (C)		12,76,068	13,81,299	
	TOTAL EQUITY AND LIABILITIES (A+B+C)		22,77,641	23,52,440	
	Corporate Information	1			
	Summary of significant accounting policies	2			
	Accompanying notes forming an integral part of the Financial Statements	1 to 43			

Notes form an integral part of Balance Sheet as at 31st March, 2025

As per our report of even date

BNR Associates

Chartered Accountants

Firm Regn No. 0002895

(M N V GIRISH KUMAR)

Partner

Membership No. 249595

UDIN : 25249595BMJKDV8185

Place : Hyderabad

Date : 29.05.2025

for and Onbehalf of the Board

T.NAVEENA CHANDRA

Managing Director

DIN : 00052923

K.VENKATA NARAYANA

Chairman

DIN : 02463135

K.v narayan

CH.JAGADESHWER RAO

Executive Director

& Company Secretary

DIN : 01421953

D. RAMESH

Chief Financial Officer

Ramesh

SAAKETA INVESTMENT SERVICES LIMITED					
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31, 2025					
	PARTICULARS	Notes	For the year ended 31-03-2025 (In Rs. '00)	For the year ended 31-03-2024 (In Rs. '00)	
I)	REVENUE				
	Revenue from Operations (Gross)	24	5,74,152	4,03,952	
	Other Income	25	1,08,467	97,052	
	TOTAL REVENUE (I)		6,82,619	5,01,004	
II)	EXPENSES				
	Employee Benefit Expenses	26	64,871	52,630	
	Finance Costs	27	6,279	6,940	
	Depreciation and Amortization Expenses	3	6,708	6,906	
	Other Expenses	28	1,66,182	1,54,419	
	Sharing Brokerage		4,01,124	2,64,611	
	TOTAL EXPENSES (II)		6,45,165	4,87,505	
III)	Profit Before Tax		37,454	13,499	
IV)	Tax Expense :				
	- Current Tax	29	8,750	3,596	
	- Adjustment of current tax relating to earlier years	29	-	-	
	- Deferred Tax Credit	29	1,201	1,142	
V)	Profit for the Year		27,503	11,044	
VI)	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	- Remeasurement of post-employment benefit Obligations		-	-	
	- Remeasurements of Financial Assets		-	-	
	- Recognition of borrowings using effective interest rate		-	-	
	Other comprehensive income of the year, net of tax				
VII)	Earnings per share Rs.10/- each fully paid				
	- Basic		0.009	0.004	
	- Diluted		0.009	0.004	
	Corporate Information	1			
	Summary of significant accounting policies	2			
	Accompanying notes forming an integral part of the Financial Statements	1 to 43			
	As per our report of even date				
	BNR Associates				
	Chartered Accountants				
	Firm Regn No. 0002895				
	(M N V GIRISH KUMAR)				
	Partner				
	Membership No. 249595				
	UDIN : 25249595BMJKDV8185				
	Place : Hyderabad				
	Date : 29.05.2025				

for and Onbehalf of the Board

T.NAVEENA CHANDRA

Managing Director

DIN : 00052923

K.VENKATA NARAYANA

Chairman

DIN : 02463135

K.v narayan

CH.JAGADESHWER RAO

Executive Director

& Company Secretary

DIN : 01421953

D. RAMESH

Chief Financial Officer

Ramesh

SAAKETA INVESTMENTS SERVICES LIMITED			
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025			
PARTICULARS	Notes	For the year ended 31-03-2025 (In Rs. '00)	For the year ended 31-03-2024 (In Rs. '00)
A CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before Tax		37,454	13,499
Depreciation and non cash expenses		6,708	6,931
Appropriations		3,954	-1,319
Operating Profit Before Working Capital Changes		48,117	19,110
Adjustments for:			
1. Trade and other Receivables		28,074	51,528
2. Trades Payable		-1,09,310	2,06,599
3. Extraordinary Items			
4. Others		-40,142	-17,049
Cash generated from operations		-67,261	2,60,189
Direct Taxes paid		800	-6,942
NET CASH FLOW FROM OPERATING ACTIVITIES		-66,461	2,53,247
B CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Fixed Assets		-8,941	-8,348
Sale of Fixed Assets			35
Loans and Advances			-50,000
Sale of Investments			64,000
NET CASH FLOW FROM INVESTING ACTIVITIES		-8,941	5,687
C CASH FLOW FROM FINANCIAL ACTIVITIES:			
Proceeds from Borrowings			
Repayment of Borrowings/Secured Loans		-1,026	-2,303
NET CASH USED IN FINANCING ACTIVITIES		-1,026	-2,303
Net Cash Flow during year (A+B+C)		-76,428	2,56,632
Opening Cash & Bank Balances		18,58,798	16,02,166
Closing Cash & Bank Balances		17,82,370	18,58,798

Corporate Information
Summary of significant accounting policies
Accompanying notes forming an integral part of the
Financial Statements

Notes form an Integral part of Cash Flow Statement
As per our report of even date

BNR Associates

Chartered Accountants,
Firm Regn No.000289S

(M N V GIRISH KUMAR)

Partner
Membership No.249595
UDIN :25249595BMJKDV8185
Place : Hyderabad
Date : 29.05.2025

T.NAVEENA CHANDRA
Managing Director
DIN : 00052923

CH.JAGADESHWER RAO
Executive Director
& Company Secretary
DIN : 01421953

K.VENKATA NARAYANA
Chairman
DIN : 02463135

D. RAMESH
Chief Financial Officer

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

Statement of Changes in Equity for the Year ended March 31, 2025

PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
A EQUITY SHARE CAPITAL		
Equity shares of Rs.10/- each: Issued, subscribed and fully paid up	3,00,290	3,00,290
Balance at the beginning of the reporting year		3,00,290
Changes in Equity Share Capital during the year		
Balance at the end of the reporting year	3,00,290	3,00,290
B OTHER EQUITY		
Movement in other Equity is as follows:		
I) Retained Earnings		
(i) Opening Balance	6,69,825	6,60,100
(ii) Profit for the year	27,503	11,044
(iii) Other comprehensive income		
(iv) Less: Appropriations	3,954	-1,319
Total	7,01,282	6,69,825



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 3 (a) : PROPERTY, PLANT AND EQUIPMENT							
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)		AS AT 31-03-2024 (In Rs. '00)				
Furniture		8		56			
Computer Equipment		4,543		2,471			
Electrical Accessories		12,372		9,266			
Vehicles		3,331		4,820			
Office Equipment		-		-			
Total 3(a)		20,255		16,613			
Note 3(b) Other intangible assets							
Software		4,230		5,640			
Total 3(b)		4,230		5,640			
DESCRIPTION	Software	Furniture	Computer Equipment	Electrical Accessories	Vehicles	Office Equipment	Total
For the Year 2024-25							
I. Gross Block							
Opening Balance	7,050	4,079	52,397	27,402	38,759	560	1,30,847
Additions	-	-	4,217	4,724	-	-	8,941
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2025	7,050	4,079	57,214	32,126	38,759	560	1,39,788
II. Accumulated Depreciation							
Opening Balance	1,410	4,023	50,526	18,136	33,939	560	1,08,595
Depreciation Expenses for the year	1,410	48	2,145	1,618	1,488	-	6,708
Eliminated on disposal of assets	-	-	-	-	-	-	-
Balance as at March 31, 2025	2,820	4,071	52,571	19,754	35,428	560	1,15,303
III. Net Block (I-II)							
Carrying value at the March 31, 2025	4,230	8	4,543	12,372	3,331	-	24,485
Carrying value at the March 31, 2024	5,640	56	2,471	9,266	4,820	-	22,253
For the Year 2023-24							
I. Gross Block							
Opening Balance	-	4,079	52,058	27,369	38,759	560	1,22,825
Additions	7,050	-	940	358	-	-	8,348
Disposals	-	-	-	325	-	-	325
Balance as at March 31, 2024	7,050	4,079	52,997	27,692	38,759	560	1,30,847
II. Accumulated Depreciation							
Opening Balance	-	3,076	48,036	16,931	32,451	560	1,01,053
Depreciation Expenses for the year	1,410	48	2,491	1,470	1,488	-	6,906
Eliminated on disposal of assets	-	-	-	265	-	-	265
Balance as at March 31, 2024	1,410	4,023	50,526	18,136	33,939	560	1,08,595
III. Net Block (I-II)							
Carrying value at the March 31, 2024	5,640	56	2,471	9,266	4,820	-	22,253
Carrying value at the March 31, 2023	-	103	4,622	10,438	6,308	-	20,871



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 4: NON-CURRENT - INVESTMENTS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
(i) Unquoted investments		
(a) Investments in Associates :		
Invested in Saaketa Commodities Pvt Ltd	-	-
Invested in Saaketa Finstock pvt ltd	-	-
(b) Invested in Other Company		
HDB Financial Services	3,225	3,225
Total	3,225	3,225
Aggregate amount of unquoted investments		
aggregate amount of impairment in the value of investments		
investments carried at cost		
investments carried at amortized cost		
investments carried at fair value through profit and loss		
NOTE 5 : NON-CURRENT LOANS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Un Secured, Considered good		
Secured Deposits		
-Security Deposits with Stock Exchanges / Clearing Houses	1,48,500	1,48,500
Total	1,48,500	1,48,500
NOTE 6 : OTHER NON-CURRENT FINANCIAL ASSETS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Sundry Deposits	1,550	1,550
Total	1,550	1,550
NOTE 7 : DEFERRED TAX ASSETS (NET)		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Depreciation	1,026	2,227
Employee Benefits		
Total	1,026	2,227



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 8 : OTHER NON-CURRENT ASSETS		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
MAT Credit	3,954	
Prepaid Expenses		
Tax A Y 2005-08	11,945	11,945
Deferred Revenue Expenditure	1,773	345
Total	17,671	12,290
NOTE 09 : CURRENT INVESTMENTS		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
Investments in Equity Instruments (fully paid up)		
(i) Quoted Investments		
Total	-	-
Aggregate amount of quoted investment and market value thereof	-	-
Aggregate amount of impairment in the value of investments	-	-
investments carried at fair value through profit and loss	-	-
aggregate amount of quoted investment in Mutual Funds		
and market value thereof		
Aggregate amount of impairment in the value of investments		
Mutual Funds carried at fair value through profit and loss		

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 10 : CURRENT LOANS		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
Un Secured, Considered good		
Secured Deposits		
-Security Deposits with Stock Exchanges / Clearing Members	-	-
Margin Money with ICICI Bank	-	-
Total (A)	-	-
- Margin with Exchanges:		
Margin with NSE Cash Segment	2,65,856	6,34,443
Margin with Bse	-	-
Margin with NSE F&O	2,45,001	2,67,933
IL&FS Deposit - Currency Segment	100	100
Total (B)	5,08,956	9,02,476
Total (A+B)	5,08,956	9,02,476
NOTE 11 : TRADE RECEIVABLES		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
Un Secured, Considered good		
Debts outstanding for a period exceeding 6 months	85,402	47,066
Other Debts less than 6 months	1,56,977	2,23,387
Total	2,42,379	2,70,453
NOTE 12 : CASH AND CASH EQUIVALENTS		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
Balance with Banks		
- In Current Accounts	26,269	42,866
- Deposits with original maturity of less than 3 months	-	-
- Cash on Hand	580	754
Total	26,850	43,620
NOTE 13 : BANK BALANCES OTHER THAN ABOVE		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
(i) In Earmarked Accounts		
- On Deposit Accounts		
Fixed Deposit Accounts	12,46,564	9,12,702
- Remaining maturity for less than 12 months	-	-
Total	12,46,564	9,12,702
NOTE 14 : OTHER CURRENT FINANCIAL ASSETS		
PARTICULARS	AS AT	AS AT
	31-03-2025 (In Rs. '00)	31-03-2024 (In Rs. '00)
Interest accrued but not due		
Advance to Employees	6,850	3,095
Total	6,850	3,095

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

As at 31-03-2024					
Details of ageing of trade Receivables outstanding from due date of receivable					
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
	Less than a year	1-2 years	2-3 years	above 3 years	Total
Undisputed Trade Receivable-considered good	2,25,033	15,074	1,262	29,083	2,70,453
Undisputed Trade Receivable-considered doubtful	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-
Undisputed Trade Receivables considered doubtful	-	-	-	-	-

As at 31-03-2025

Details of ageing of trade Receivables outstanding from due date of receivable					
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
	Less than a year	1-2 years	2-3 years	above 3 years	Total
Undisputed Trade Receivable-considered good	1,59,153	83,226	-	-	2,42,379
Undisputed Trade Receivable-considered doubtful	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-
Undisputed Trade Receivables considered doubtful	-	-	-	-	-

NOTE 15 : INCOME TAXES

PARTICULARS	AS AT	AS AT
	31-03-2025	31-03-2024
	(In Rs. '00)	(In Rs. '00)
Advance Income Tax	-	-
Current Tax Liabilities	-	-
Total	-	-

NOTE 16 : OTHER CURRENT ASSETS

PARTICULARS	AS AT	AS AT
	31-03-2025	31-03-2024
	(In Rs. '00)	(In Rs. '00)
Prepaid Expenses	-	-
Insurance	25	-
Bank Guarantee Commission	1,153	2,045
Research Study Subscriptions	1,787	-
software Expenses - secmark	-	800
software Expenses - shipli	-	324
Balance with Government Authorities (Other than Income Taxes)	-	-
Other Current Assets	-	-
NSE	669	1,387
IL&FS	212	212
Surveil Deposit	-	10,987
Div Receivable	51	34
Other receivables	40,487	7,361
CCST	5,000	4,801
SCST	-	2,099
Total	49,584	30,051



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

PARTICULARS	AS AT 31-03-2025		AS AT 31-03-2024	
	No. of Shares	Amount (In Rs. '00)	No. of Shares	Amount in Rs. (In Rs. '00)
Authorised:				
Equity Shares of Rs.10 each	35,00,000	3,50,000	35,00,000	3,50,000
Issued, Subscribed and fully paid				
Equity Shares of Rs.10 each	30,02,900	3,00,290	30,02,900	3,00,290
Total	30,02,900	3,00,290	30,02,900	3,00,290

(a) Reconciliation of Number of Shares and amount outstanding at the beginning and at the end of the year

PARTICULARS	Opening Balance (In Rs. '00)	Issued during the year	Bought back during the year	Closing Balance (In Rs. '00)
Equity Shares				
Year ended March 31, 2019				
- Number of Shares		30,02,900	-	30,02,900
- Amount		3,00,290	-	3,00,290
Year ended March 31, 2018				
- Number of Shares		30,02,900	-	30,02,900
- Amount		3,00,290	-	3,00,290

(b) Rights, Preferences and restrictions attached to equity Shares : The Company has one class of equity shares having a par value of Rs.10/- per share Each Share holder is eligible for one vote of share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting.

(c) Details of Shares held by each share holder holding more than 5 % Shares *

PARTICULARS	AS AT 31-03-2025		AS AT 31-03-2024	
	No. of Shares	Percentage of Holding	No. of Shares	Percentage of Holding
Equity shares of Rs.10/- each fully paid				
1. B. Amaranatha Sastry	170010	5.66	170010	5.66
2. Ch Jagadeshwer Rao	290010	9.66	290010	9.66
3. T.Naveena Chandra	170010	5.66	170010	5.66
4. CHI Securities Pvt Ltd	214900	7.16	214900	7.16

* As per records of the Company including its register of share holders / members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 18 : OTHER EQUITY		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Retained Earnings	7,01,282	6,69,825
Total	7,01,282	6,69,825

For the Details of Movement during the year refer to "Statement of Changes in Equity"

Nature and purpose of Other Equity :

(a) Retained Earnings : Retained earnings comprise of the company's accumulated undistributed earnings

(b) General Reserve : This represents appropriation of profit by the company

NOTE 19 : NON-CURRENT BORROWINGS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Term Loan from Banks		
Secured :		
HDFC BANK	-	1,026
Total	-	1,026

NOTE 20 : CURRENT BORROWINGS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
From Banks : - Secured (Refer Note 20)	-	-
Bank Over Draft - Secured	-	-
Total	-	-



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 21 : TRADE PAYABLES		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Creditors - Clients	11,58,940	12,94,096
Sharing of Brokerage payable	94,928	71,383
Out Standing Liabilities	18,553	10,988
Bank Charges Payable	2,785	2,050
Total	12,75,206	13,78,516

NOTE 22 : INCOME TAXES		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Advance Income Tax	-	-
Opening Provision of IT	-3,792	-2,597
Current Tax Liabilities	6,750	3,596
TDS - BANKS	-7,950	-4,791
Total	-2,993	-3,792

NOTE 23 : OTHER CURRENT LIABILITIES		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Statutory Remittances		
CGST	-	-
SGST	573	-
TDS Payable	2,361	5,160
TDS - NSE	869	1,387
Dividend payable	52	28
Total	3,855	6,575

2024

Details of ageing of Trade Payables outstanding from due date of payment					
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
	outstanding for following periods from due date of payment				
	Less than a year	1-2 years	2-3 Years	> 3Years	Total
i) MSME					-
ii) Others	13,78,516.34				13,78,516.34
iii) Disputed due-MSME					-
iv) Disputed Due--Others					-

2025

Details of ageing of Trade Payables outstanding from due date of payment					
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
	outstanding for following periods from due date of payment				
	Less than a year	1-2 years	2-3 Years	> 3Years	Total
i) MSME					-
ii) Others	12,75,206				12,75,206.20
iii) Disputed due-MSME					-
iv) Disputed Due--Others					-



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2025

NOTE 24 : REVENUE FROM OPERATIONS (GROSS)		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Income from Broking Operations	5,74,152	4,03,952
Total	5,74,152	4,03,952
NOTE 25 : OTHER INCOME		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Interest income on deposits	79,486	47,887
Miscellaneous Income :		
Brokerage from Mutual Funds	803	472
Income from Depository Operations	4,524	4,269
Demat charges	6,239	6,351
Other Income :		
Interest on Others	17,391	29,988
Client Dividend received	24	29
Profit on Trading	-	8,055
Total	1,08,467	97,052
NOTE 26 : EMPLOYEE BENEFIT EXPENSES		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Salaries, allowances and wage	32,993	25,185
Directors Remuneration	30,000	25,500
Staff Welfare	1,877	1,944
Total	64,871	52,630
NOTE 27 : FINANCE COSTS		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Interest Expenses On :		
(i) Bank Charges	6,255	6,722
(ii) Interest on Term Loan	24	218
(iii) Interest on Over Draft	-	-
- Delayed remittance of income tax	-	-
- Other borrowing costs	-	-
Total	6,279	6,940



SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the ended March 31, 2025

NOTE 28 : OTHER EXPENSES		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
Stock Exchange Charges - NSEIL	40,181	41,433
Stock Exchange Charges - Others	30,515	47,535
Rent, Rates & Taxes	2,400	2,400
Travelling & Conveyance	3,626	5,334
Repairs & Maintenance	4,553	2,015
Printing & Stationery	2,557	4,181
Postage & Courier Charges	2,554	739
Telephone Expenses	4,259	3,391
Demat Charges	663	182
Insurance	521	565
Bad Debts Written Off	127	3,161
Books & Periodicals	162	27
Electricity Charges	2,326	2,238
Software Expenses	15,946	9,841
CDSL Expenses	3,638	6,442
Professional Charges	15,522	16,676
Subscriptions, Licences & Renewals	2,670	-
Research Study Subscriptions	2,594	-
Membership Subscriptions	472	400
Miscellaneous Expenses	3,980	6,881
Legal Expenses	-	200
Loss of sale of assets	-	25
Loss in Trading	24,679	-
Payment to Auditor :		
- Statutory Audit	1,250	1,000
- Others	-	680
Advertisement Expenses	791	872
Software Licences	172	172
Client Dividend	24	29
Total	1,66,182	1,56,419
NOTE 29 : INCOME TAX		
PARTICULARS	AS AT 31-03-2025 (In Rs. '00)	AS AT 31-03-2024 (In Rs. '00)
(a) Major components of income tax expense :		
(i) Current Income Tax	8,750	3,596
- Adjustment in respect of current income tax of Previous year	-	-
(ii) Deferred Tax	1,201	1,142
- Relating origination / reversal of temporary differences	-	-
Income tax expense reported in the statement of Profit & Loss Account		



1. Corporate information:

SAAKETA INVESTMENT SERVICES LIMITED the Company is a listed public company domiciled in India and incorporated under the Companies Act, 1956("the Act") on Jul 08,1992. The Registered Office of the company is located at 3-4-616/1, 2nd Floor, Narayanaguda, Hyderabad-500029.

The Company is primarily engaged in the business of broking in securities and depository operations. The Company is listed on Calcutta Exchange Limited (C S E).

2. Significant Accounting Policies:

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

a) Basis of preparation:

These separate financial statements are prepared in accordance with Ind AS under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair value, the provisions of the Companies Act, 2013(to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015.

Accounting policies have been consistently applied except where the change is required by an Ind AS or change results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or condition on the entity's financial position, performance or cash flow.

b) Use of estimates and judgments:

The preparation of the financial statement in conformity with Ind AS required management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Difference between the actual results and estimates are recognized in the year in which results are known / materialized.

Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c) Revenue Recognition:

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, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment net of taxes or duties collected on behalf of the government.

The specific recognition criteria described below must also be met before revenue is recognized.

Trading income is recognized when a legally binding contract is executed.

Brokerage income and transaction charges are recognized on the basis of Pay in or Payout and upon confirmation of the transaction by the exchanges.

Interest income is recognized using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. While calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.

Depository transaction charges are recognized on completion of respective transaction.

Annual maintenance charges for depository accounts are accounted as and when the services are rendered.

Dividends are recognized in the statement of profit and loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the company and the amount of the dividend can be measured reliably.

d) Fair value measurement:

The Company measures certain financial instruments at fair values at such reporting date.

Certain accounting policies and disclosures require the measurement of fair values, for both financial and nonfinancial asset and liabilities.

Fair value is the price that would be received to sell an asset or paid to settle a liability in an ordinary transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumption that market participants would use when pricing an asset or liability acting in their best economic interest. The Company uses valuation techniques, which are appropriate in circumstances and for which sufficient data is available considering the expected loss/profit in case of financial assets or liabilities.

e) Property, plant and equipment:

i. Recognition and entail measurement:

Fixed Assets are stated in the balance sheet at their carrying value being the cost of acquisition less accumulated depreciation. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted while arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognized in statement of profit or loss as incurred.



ii. **Depreciation, estimated useful lives and residual value:**

Depreciation on property, plant and equipment is provided on Straight line method, computed on the basis of useful lives as estimated by management which coincides with rates prescribed in Schedule II to the companies Act, 2013.

The residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

iii. **De-recognition:**

An item of property, plant and equipment and any significant part initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is de-recognized.

iv. **Transition to Ind AS:**

On transition to Ind AS, the company has elected to continue with the carrying value of all its property. Plant and equipment recognized as at April 01, 2016 measured as per the provisions of Previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.

f) **Intangible Assets:**

The Company does not carry any intangible assets in the Balance Sheet except certain prepaid expenses or Deferred Revenue Expenditure which is written over the useful life such payments.

g) **Impairment of assets:**

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

h) **Leases:**

The company does not have any leased assets.

i) **Financial Instruments:**

a. **Financial Assets**

Initial recognition and measurement

The company recognizes financial assets when it becomes a party to the contractual provisions of the instrument. All financial assets are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the acquisition of financial assets that are not at fair value through profit or loss are added to the fair value on initial recognition. Transaction costs of financial assets carried at fair value through profit and loss are expensed in the statement of profit and loss. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

a. Debt instruments at amortized cost-A 'debt instrument' is measured at the amortized cost both the following conditions are met:

- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

b. Equity investments-All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

c. Mutual funds -All mutual funds in scope of Ind-AS 109 are measured at fair value through profit and loss (FVTPL).

Investments in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures is carried at cost in the separate financial statements.

De-recognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of a similar financial asset) is primarily de-recognized (i.e., removed from the company's separate balance sheet) when

- The rights to receive cash flows from the asset have expired, or
- The company has transferred its rights to receive cash flows from the asset.



b. Financial Liabilities

Initial recognition and measurement

The company recognizes financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the issue of financial liabilities that are not at fair value through profit or loss are reduced from the fair value on initial recognition. Transaction costs that are directly attributed to the issue of financial liabilities at fair value through profit and loss are expensed in the statement of profit and loss.

Subsequent measurement

These liabilities include borrowings and deposits. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in the statement of profit and loss when the liabilities are de-recognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition of financial liabilities

A financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another form the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

c. Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.

j) Borrowing costs:

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying asset are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred.

k) Employee Benefit plans

a. Short-term benefit plans

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized and measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

l) Income Taxes:

Tax expense recognized in statement of profit or loss comprises the sum of deferred tax and Current tax except the ones recognized in other comprehensive income or directly in equity.

Calculation of current tax is based on tax rates and tax laws that have been enacted for the reporting period. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that the underlying tax loss or deductible temporary difference will be utilized against future taxable income. This is assessed based on the Company's forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Un-recognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

However during the year under review, the management has considered gross tax liability, excl. interest on tax liability, while recognizing /measurement of Current Tax expense in the books of accounts.

m) Provisions, contingent liabilities and contingent assets:

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.



Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are neither recognized nor disclosed. However, when realization of income is virtually certain, related asset is recognized.

o) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to know amount of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balances sheet.

p) Cash flow statement:

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

q) Earnings per share:

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

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

30. Contingent Liabilities:

Particulars	As at March 31, 2025	As at March 31, 2024
Bank Guarantees	Rs. 6.75 crores	Rs. 6.75 Crores

31. Employees Benefits:

Employee Benefit Expenses (Note: 26) include remuneration to Managing Director & Director for Rs.30,00,000/- (Previous Year for Rs.25,50,000/-).

Number of Employees of the company doesn't exceed 10 number. Therefore contribution by the company on behalf of its employees towards gratuity as per the gratuity act is not applicable to the company and hence no contribution is made by the company during the year. Similarly, No PF Contribution is made by the company for its employees as the number of employees doesn't exceed 20 number as per EPF Act.

34

**32. Segment information**

The Company is operating in financial service sector in India. Thus, there are no reportable Segments as defined in Ind AS 108 "Operating Segments". The Company earns its entire "revenue from external customers" in India, being company's country of domicile. All non-current assets other than financial instruments and deferred tax assets are located in India. There are no single major customers on whom the company's revenue is dependent upon and revenue from none of the single customer is more than or equal to 10% of the company's revenue.

33. Related party disclosures:**a) Names of the related parties and nature of relationship as per IND AS 24:**

Nature of Relationship	Name of Related Party
Subsidiaries:	NIL
Key Management Personnel (KMP):	T. Naveena Chandra, Managing Director
Relatives of Key Management Personnel (KMP):	Ch. Jagadeshwar Rao, Director and Secretary

b) Transactions with related parties: (Figures in Rupees)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Remuneration paid		
T. Naveena Chandra	12,00,000	12,00,000
Ch. Jagadeshwar Rao	18,00,000	13,50,000
Service Rendered - Brokerage Received:		
T. Naveena Chandra	98,334	1,03,546
Ch. Jagadeshwar Rao	12,07,297	15,79,528
Unsecured Loans Received and Paid:	Receipts	Re-Payments
Unsecured Loans from Directors and Shareholders		
T. Naveena Chandra	83,00,000	83,00,000
Ch. Jagadeshwar Rao	90,00,000	90,00,000
CHJ Securities Private Limited	3,35,00,000	3,35,00,000

34. Earnings per Share (EPS):**(i) Earnings per share:**

(Figures in Rupees)

Particulars	For the Year ended March 31, 2025	For the year ended March 31, 2024
Basic (Rs.)	0.916	0.368
Diluted (Rs.)	0.916	0.368

35



35. Balance Confirmations

Confirmations of receivables and payable balances have not been received by the Company, hence, reliance is placed on the balances as per books. In the opinion of the management, the amounts are realizable /payable in the ordinary course of business.

36. Due to Micro and Small Enterprises

The Company has no dues to Micro Small Enterprises as at March 31, 2025 and March 31, 2024 in the financial statement based on information received and available with the company.

37. Fair Value Measurements

i) Fair Value hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant input to the measurement, follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

ii. Financial assets and liabilities measured at fair values

Particulars	31st March, 2025	31st March, 2024
Fair Value Hierarchy	1	1
Financial Assets		
Listed Equity Investments	Nil	Nil
Financial Liabilities		
Borrowings	Nil	1,02,566

iii. Financial Instruments by category

For amortized cost instruments, carrying value represents the best estimate of fair value:

Particulars	31st March, 2025			31st March, 2024		
	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI	Amortized Cost
Financial Assets						
Equity Investments	-	-	-	-	-	-
Other Investments	-	-	-	-	-	-
Trade Receivables	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	-	-	-	-
Other Bank Balances	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-
Financial Liabilities						
Borrowings	-	-	Nil	-	-	1,02,566
Trade Payables	-	-	12,75,20,620	-	-	13,79,29,715
Total	-	-	12,75,20,620	-	-	13,79,32,281

The Company's principal financial liabilities comprise loans and borrowings, trade and other payable. The main purpose of these financial liabilities is to finance the Company's operations.

The Company's principal financial assets include loans, Trade and other receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds FVTPL investments and investments in its associates.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's Board of Directors oversee the management of these risks. The company's Board of Directors is supported by the senior management that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's board of directors that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Carrying amounts reported in the statement of financial position for cash and cash equivalents, trade and other receivables, Trade and other payables and other liabilities approximate their respective fair values due to their short maturity.

Financial Instruments Risk Management

I Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rate And equity prices, which will affect the company's income of the value of its holdings of financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a Interest rate risk

Interest risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate Because of changes in market interest rates. The company has exposure only to financial Instruments at fixed interest rates. Hence, the company is not exposed to significant interest rate Risk.

B Price risk

The company's exposure to equity securities price risk arises from investments held by the company and classified in the balance sheet either at fair value through OCI or at fair value through profit and loss. The majority of the company's equity Instruments are publicly traded.

II. Credit Risk

Credit risk is the risk that counterparty fails to discharge an obligation to the company leading to a financial loss. The company is mainly exposed to the risk of its balances with the bankers and trade and other receivables.

Ageing of receivables is as follows:

(Figures in Rupees)

Particulars	March 31, 2025	March 31, 2024
0-30 Days	50,57,700	53,28,020
30-60 Days	49,621	3,73,676
60-90 Days	29,241	7,60,262
90-180 Days	1,05,61,116	1,58,76,691
More than 180 Days	85,40,188	47,06,607

III. Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business and company maintains flexibility in Funding by maintain availability under committed facilities. Management monitors rolling forecast of the Company's liquidity position and cash and cash Equivalents on the basis of expected cash flows. The company takes into account the liquidity of the marker in which the entity operates. The company's principal sources of liquidity are the cash flows generated from operations. The company has no long-term borrowings

and believes that the working capital is sufficient for its current requirements. Accordingly, no liquidity risk is perceived.

39. Capital Risk Management

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for stake holders. The company also proposes to maintain an optimal capital structure to reduce the cost of capital. Hence, the company may adjust any dividend payments, return capital to shareholders or issue new shares. Total capital is the equity as shown in the statement of financial position. Currently, the company primarily monitors its capital structure on the basis of gearing ratio. Management is continuously evolving strategies to optimize the returns and reduce the risks. It includes plans to optimize the financial leverage of the company.

The capital for the reporting year under review is summarized as under:

Particulars	March 31, 2025	March 31, 2024
Non-Current Borrowings	0	1,02,566
Current Borrowings	0	0
Total Debt	0	1,02,566
As a percentage of Total Capital	Nil	0.01%
Capital & Equity	10,01,57,243	9,70,11,491
As a percentage of total capital	100%	99.89%
Total Capital (Debt and Equity)	10,01,57,243	9,71,14,057

40. Standards Issued but Not Effective

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

As at the date of issue of financial statements, there are no new standards or amendments which have been notified by the MCA but not yet adopted by the Company. Hence, the disclosure is not applicable.

41. Event occurred after the Balance Sheet Date

The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the approval of financial statements to determine the necessity for recognition and/or reporting of subsequent events and transactions in the financial statements. As of May 31, 2025, there were no subsequent events and transactions to be recognized or reported that are not already disclosed.



42. Previous year's figures have been regrouped/reclassified/recasted wherever necessary to confirm to the current year's presentation.

43. Additional Regulatory Information: Ratios

Ratio	Numerator	Denominator	CY Ratio	PY Ratio
(a) Current Ratio	Current Assets	Current Liabilities	1.63	1.57
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	-	0.001
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	6.91	2.96
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.05	0.015
(e) Inventory turnover ratio	Turnover	Average Inventory	NA	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.24	1.36
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	NA	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	0.72	0.650
(i) Net profit ratio	Net Profit	Net Sales	0.07	0.027
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.04	0.021

For BNR ASSOCIATES
Chartered Accountants

Firm Registration Number: 8002895

M N V GIRISH KUMAR
Partner
Membership No. 249595
UDIN: 25249595B/MJKDV8185

For and on behalf of the Board of Directors of
SAAKETA INVESTMENT SERVICES LIMITED

T. NAVEENA CHANDRA
Managing Director
DIN: 00231636

CH. JAGADESHWAR RAO
Executive Director
Company Secretary
DIN: 01421953

Place: Hyderabad
Date: 29.05.2025

K. V. NARAYAN
K VENKATA NARAYANA
CHAIRMAN
DIN: 02463135

D. RAMESH
Chief Financial Officer