



Independent Auditor's Report on Restated Financial Statements

To,
Supertech EV Limited
(Formerly known as "Supertech EV Private Limited"),
Plot No. 150 Sector 16,
Phase – I, Bahadur Garh, Jhajjar,
Haryana-124507

1. We have examined the attached restated financial information of **Supertech EV Limited** (Formerly known as "Supertech EV Private Limited") (hereinafter referred to as "**the Company**") comprising the restated statement of assets and liabilities as at March 31, 2025, March 31, 2024 and March 31, 2023, restated statement of profit and loss and restated cash flow statement for the year ended on March 31, 2025, March 31, 2024 and for the financial period ended March 31, 2023 and the summary statement of significant accounting policies and other explanatory information (collectively referred to as the "**restated financial information**" or "**Restated Financial Statements**") annexed to this report and initialled by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting in connection with the proposed Initial Public Offering on SME Platform ("**IPO**" or "**BSE SME Platform**") of BSE Limited ("**BSE**") of the Supertech EV Limited ("**New Company**").
2. These restated summary statements have been prepared in accordance with the requirements of:
 - (i) Section 26 of Part – I of Chapter III of Companies Act, 2013 (the "**Act**") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("**ICDR Regulations**") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("**SEBI**");
 - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**Guidance Note**")
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for inclusion in the Red-Herring Prospectus/ Prospectus ("**Offer Document**") to be filed with Securities and Exchange Board of India ("**SEBI**"), BSE and Registrar of Companies (NCT of Delhi and Haryana) in connection with the proposed IPO. The Restated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Statements. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Statements taking into consideration:
 - (i) The terms of reference and terms of our engagement letter requesting us to carry out the assignment, in connection with the proposed SME Platform of BSE Limited;
 - (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;



- (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Statements;
 - (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. The Restated Financial Statements of the Company have been compiled by the management from audited financial statements for the year ended on March 31, 2025, March 31, 2024 and for the financial period ended on March 31, 2023.
6. Audit for the financial year ended March 31, 2025, 2024 and for the financial period ended March 31, 2023 was conducted by us vide report dt. 17-06-2025, May 24, 2024 and August 31, 2023 respectively. There are no audit qualifications in the audit reports issued by us and which would require adjustments in the Restated Financial Statements of the Company. The financial report included for these period is based solely on the report submitted by us.
7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Statements:
- a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively for the year ended on March 31, 2025, 2024 and for the financial period ended March 31, 2023.
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
 - c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
8. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
- (i) The “**restated statement of asset and liabilities**” of the Company as at March 31, 2025, 2024, and 2023 examined by us, as set out in **Annexure I** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
 - (ii) The “**restated statement of profit and loss**” of the Company for the year ended as at March 31, 2025, March 31, 2024 and period ended as at March 31, 2023 examined by us, as set out in **Annexure II** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
 - (iii) The “**restated statement of cash flows**” of the Company for the year ended as at March 31, 2025, March 31, 2024 and period ended March 31, 2023 examined by us, as set out in **Annexure III** to this report read with significant accounting policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.



9. We have also examined the following other financial information relating to the Company prepared by the management and as approved by the board of directors of the Company and annexed to this report relating to the Company for the year ended as at March 31, 2025 and March 31, 2024, and period ended as at March 31, 2023.

Annexure to Restated Financial Statements of the Company: -

- I. Summary statement of assets and liabilities, as restated as appearing in ANNEXURE I;
- II. Summary statement of profit and loss, as restated as appearing in ANNEXURE II;
- III. Summary statement of cash flows as restated as appearing in ANNEXURE III;
- IV. Corporate Information, Significant accounting policies as restated and Notes to reconciliation of restated profits and net worth as appearing in ANNEXURE IV;
- V. Details of share capital as restated as appearing in ANNEXURE V to this report;
- VI. Details of reserves and surplus as restated as appearing in ANNEXURE VI to this report;
- VII. Details of long-term borrowings as restated as appearing in ANNEXURE VII to this report;
- VIII. Details of long-term provisions as restated as appearing in ANNEXURE VIII to this report;
- IX. Details of short-term borrowings as appearing in ANNEXURE IX to this report;
- X. Details of trade payables as restated as appearing in ANNEXURE X to this report;
- XI. Details of other current liabilities as restated as appearing in ANNEXURE XI to this report;
- XII. Details of short-term provisions as restated as appearing in ANNEXURE XII to this report;
- XIII. Details of property, plant & equipment and intangible assets as appearing in ANNEXURE XIII to this report;
- XIV. Details of Deferred Tax Asset (net) as appearing in ANNEXURE XIV to this report;
- XV. Details of Long-Term Loans Advances assets as restated as appearing in ANNEXURE XV to this report;
- XVI. Details of Other Non-Current Assets as restated as appearing in ANNEXURE XVI
- XVII. Details of inventories as restated as appearing in ANNEXURE XVII to this report;
- XVIII. Details of trade receivables as restated as appearing in ANNEXURE XVIII to this report;
- XIX. Details of cash and bank balance as restated as appearing in ANNEXURE XIX to this report;
- XX. Details of short-term loans and advances as restated as appearing in ANNEXURE XX to this report;
- XXI. Details of other current assets as restated as appearing in ANNEXURE XXI to this report;
- XXII. Details of revenue from operations as restated as appearing in ANNEXURE XXII to this report;
- XXIII. Details of other income as restated as appearing in ANNEXURE XXIII to this report;
- XXIV. Details of cost of materials consumed as restated as appearing in ANNEXURE XXIV to this report;
- XXV. Details of changes in inventories of work-in-progress, finished goods and stock-in-trade as restated as appearing in ANNEXURE XXV to this report.
- XXVI. Details of employee benefit expenses as restated as appearing in ANNEXURE XXVI to this report;
- XXVII. Details of finance cost as restated as appearing in ANNEXURE XXVII to this report;
- XXVIII. Details of depreciation and amortization expenses as restated as appearing in ANNEXURE XXVIII to this report;
- XXIX. Details of other expenses as restated as appearing in ANNEXURE XXIX to this report;
- XXX. Details of other income as restated as appearing in ANNEXURE XXX to this report;
- XXXI. Ageing of trade payable as restated as appearing in ANNEXURE XXXI to this report;
- XXXII. Ageing of trade receivable as restated as appearing in ANNEXURE XXXII to this report;
- XXXIII. Details of Terms of Borrowing as restated as appeared in ANNEXURE XXXIII to this report;
- XXXIV. Disclosure under AS-15 as restated as appearing in ANNEXURE XXXIV to this report;
- XXXV. Summary of significant accounting ratios as restated as appearing in ANNEXURE XXXV to this report;
- XXXVI. Statement of tax shelters as restated as appearing in ANNEXURE XXXVI to this report;
- XXXVII. Details of related party transaction as restated as appearing in ANNEXURE XXXVII to this report;
- XXXVIII. Details of contingent liabilities & commitment as restated as appearing in ANNEXURE XXXVIII to this report
- XXXIX. Details of restated value of imports calculated on C.I.F. basis by the company during the financial year/period as appearing in ANNEXURE XXXIX to this report;
- XL. Details of Expenditure in Foreign Currency During the Financial Year as restated as appeared in in ANNEXURE XL to this report;
- XLI. Details of Earnings in Foreign Currency During the Financial Year as restated as appeared in in



- ANNEXURE XLI to this report;
- XLII. Details of dues of small enterprises and micro enterprises as restated as appearing in ANNEXURE XLII to this report;
- XLIII. Details of Value of Imported and Indigenous Raw Material Consumed as restated as appearing in ANNEXURE XLIII to this report;
- XLIV. Additional Regulatory Information as per Para Y of Schedule III to Companies Act, 2013 as restated as appearing in ANNEXURE XLIV to this report;
- XLV. Capitalisation Statement as at March 31, 2025 as Restated as appearing in ANNEXURE XLV to this report;
10. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, BSE and Registrar of Companies (NCT of Delhi and Haryana) in connection with the proposed SME Platform of BSE Limited. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For: Rajesh Kukreja & Associates
Chartered Accountants
(Firm's Registration No. – 004254N)

CA Rajesh Kukreja
(Partner)
(M. No. - 083496)
UDIN - 25083496BMJQBX4820
Place: Delhi
Date: 17/06/2025



Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I
(₹ In Thousands)

Sr. No.	Particulars	Annexure No.	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
EQUITY AND LIABILITIES					
1)	Shareholders Funds				
	a. Share Capital	V	91,090.88	45,090.91	10,000.00
	b. Reserves & Surplus	VI	77,867.18	51,931.72	694.54
2)	Non - Current Liabilities				
	a. Long-term Borrowings	VII	18,767.78	1,127.02	-
	b. Long-term Provisions	VIII	1,242.26	1,054.63	400.27
3)	Current Liabilities				
	a. Short-term Borrowings	IX	103,898.95	54,073.78	-
	b. Trade Payables	X			-
	- Due to Micro and Small Enterprises		26,516.65	9,620.66	-
	- Due to Other than Micro and Small Enterprises		87,924.88	67,782.25	18,628.77
	c. Other Current liabilities	XI	14,145.48	10,282.61	18,068.89
	d. Short-term Provisions	XII	20,415.05	7,046.38	348.53
TOTAL			441,869.11	248,009.96	48,141.00
ASSETS					
1)	Non-current Assets				
	a. Property, Plant & Equipment and Intangible Assets				
	- Property, Plant & Equipment	XIII	31,697.61	20,058.48	98.48
	b. Deferred Tax Assets (Net)	XIV	849.96	810.81	327.85
	c. Long-term Loans & Advances	XV	3,065.87	2,434.50	-
	d. Other Non-current assets	XVI	3,011.86	2,252.07	-
2)	Current Assets				
	a. Inventories	XVII	236,267.05	138,377.71	32,793.15
	b. Trade Receivables	XVIII	132,034.65	61,549.20	6,883.85
	c. Cash and Cash Equivalents	XIX	3,722.90	3,195.49	4,113.19
	d. Short-term loan and advances	XX	31,219.21	19,331.70	3,689.41
	e. Other current assets	XXI	-	-	235.07
TOTAL			441,869.11	248,009.96	48,141.00

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to Annexure No. XLV)

For: **Rajesh Kukreja & Associates**
Chartered Accountants
FRN : 0004254N

CA Rajesh Kukreja
Partner
MRN : 083496
UDIN : 25083496BMJBX4820

Place : Delhi
Date : 17/06/2025

For and on behalf of the Board of Directors of Supertech EV Limited
For SUPERTECH EV LTD. **or SUPERTECH EV LTD.**

Jitender Kumar Sharma
(Wholetime Director)
DIN: 09777408
Place : Jhajjar, Haryana
Date : 17/06/2025

Geetanjali Sharma
(Wholetime Director)
DIN: 09777406
Place : Jhajjar, Haryana
Date : 17/06/2025

For SUPERTECH EV LTD.

Yetender Sharma
(Managing Director & CFO)
DIN: 09702846
Place : Jhajjar, Haryana
Date : 17/06/2025

Pooja Jain
(Company Secretary)
Place : Jhajjar, Haryana
Date : 17/06/2025

Talim

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

STATEMENT OF STANDALONE PROFIT AND LOSS AS RESTATED

ANNEXURE - II
(₹ In Thousands)

Sr. No.	Particulars	Annexure No.	For the year ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
A	INCOME				
	Revenue from Operations	XXII	750,966.68	650,287.48	23,750.20
	Other Income	XXIII	944.39	1,120.60	-
	Total Income (A)		751,911.07	651,408.08	23,750.20
B	EXPENDITURE				
	Cost of material consumed	XXIV	556,419.37	494,112.89	17,562.05
	Changes in inventories of finished Goods and Work in Progress	XXV	(18,575.41)	(8,366.75)	-
	Employee Benefits Expense	XXVI	41,594.67	30,733.37	2,015.82
	Finance costs	XXVII	8,343.11	4,366.36	50.96
	Depreciation and Amortization Expense	XXVIII	4,795.88	3,468.57	4.03
	Other Expenses	XXIX	75,890.37	60,232.28	3,202.56
	Total Expenses (B)		668,467.99	584,546.72	22,835.42
C	Profit before tax (A-B)		83,443.08	66,861.36	914.78
D	Tax Expense:				
	(i) Current tax	XXXVI	21,546.47	17,116.22	548.10
	(ii) Deferred tax expenses/(credit)	XIV	(39.16)	(482.95)	(269.04)
	Total Tax Expenses (D)		21,507.31	16,633.27	279.06
E	Profit for the year (C-D)		61,935.77	50,228.10	635.73
F	Earnings per share (Face value of ₹ 10/- each):	XXXV			
	Post Bonus issue				
	i. Basic		6.82	12.33	0.32
	ii. Diluted		6.82	12.33	0.32

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to Annexure No. XLV)

For: **Rajesh Kukreja & Associates**
Chartered Accountants
FRN : 0004254N



CA **Rajesh Kukreja**
Partner
MRN : 083496
UDIN : 25083496BMJQBx4820

Place : Delhi
Date : 17/06/2025

For and on behalf of the Board of Directors of Supertech EV Limited

For **SUPERTECH EV LTD.**

Jitender Kumar Sharma
(Wholetime Director)
DIN: 09777408
Place : Jhajjar, Haryana
Date : 17/06/2025

For **SUPERTECH EV LTD.**

Geetanjali Sharma
(Wholetime Director)
DIN: 09777406
Place : Jhajjar, Haryana
Date : 17/06/2025

For **SUPERTECH EV LTD.**

Yatender Sharma
(Managing Director & CFO)
DIN: 09702846
Place : Jhajjar, Haryana
Date : 17/06/2025

Pooja Jain
(Company Secretary)
Place : Jhajjar, Haryana
Date : 17/06/2025

Tate

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

STATEMENT OF STANDALONE CASH FLOW AS RESTATED

ANNEXURE - III
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Cash Flow From Operating Activities:			
Net Profit before tax as per Profit And Loss A/c	83,443.08	66,861.36	914.78
Adjustments for:			
Finance Cost			
Gratuity Expenses	8,343.11	4,366.36	50.96
Depreciation and Amortisation Expense	335.62	666.01	217.50
	4,795.88	3,468.57	4.03
Operating Profit Before Working Capital Changes	96,917.69	75,362.30	1,187.27
Adjusted for (Increase)/Decrease in operating assets			
Inventories	(97,889.34)	(76,438.27)	(32,793.15)
Trade Receivables	(70,485.45)	(31,884.35)	(6,883.85)
Short term loan and advances	(11,887.50)	(15,642.28)	(3,689.40)
Long term loan and advances	(631.37)	(2,434.50)	-
Other Non-current Assets	(759.79)	(2,198.07)	-
Other Current Assets	-	19,837.07	(235.07)
Adjusted for Increase/(Decrease) in operating liabilities:			
Trade Payables	37,038.62	33,959.93	18,628.77
Other Current Liabilities	3,862.87	(15,747.76)	18,068.88
Cash Generated From Operations Before Extra-Ordinary Items	(43,834.27)	(15,185.95)	(5,490.33)
Net Income Tax paid/ refunded	(8,325.76)	(10,430.01)	(243.01)
Net Cash Flow from/(used in) Operating Activities: (A)	(52,160.03)	(25,615.96)	(5,733.34)
Cash Flow from Investing Activities:			
Purchase of property, plant & equipment and intangible assets	(16,435.05)	(8,963.12)	(102.51)
Net Cash Flow from/(used in) Investing Activities: (B)	(16,435.05)	(8,963.12)	(102.51)
Cash Flow from Financing Activities:			
Proceeds of Borrowings	67,465.93	11,082.74	-
Finance Cost Paid	(8,343.11)	(4,366.36)	(50.96)
Issue of Shares	9,999.66	26,945.01	10,000.00
Net Cash Flow from/(used in) Financing Activities (C)	69,122.48	33,661.39	9,949.04
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	527.40	(917.69)	4,113.19
Cash & Cash Equivalents As At Beginning of the Year	3,195.50	4,113.19	-
Cash & Cash Equivalents As At End of the Year	3,722.90	3,195.50	4,113.19
Component of Cash & Cash Equivalent comprises of :			
Cash on Hand	1,283.53	2,688.27	-
Balance with Banks (Current Account)	2,439.37	507.22	4,113.19
Total	3,722.90	3,195.49	4,113.19

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to Annexure No. XLV)

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For: **Rajesh Kukreja & Associates**
Chartered Accountants
FRN : 0004254N

CA **Rajesh Kukreja**
Partner
MRN : 083496
UDIN : 25083496BMJQB4820

Place : Delhi
Date : 17/06/2025

For and on behalf of the Board of Directors of Supertech EV Limited
For **SUPERTECH EV LTD.**

1386
Jitender Kumar Sharma
(Wholetime Director)
DIN: 09777408
Place : Jhajjar, Haryana
Date : 17/06/2025

For **SUPERTECH EV LTD.**
Yetender Sharma
(Managing Director & CFO)
DIN: 09702846
Place : Jhajjar, Haryana

For **SUPERTECH EV LTD.**

Geetanjali Sharma
(Wholetime Director)
DIN: 09777406
Place : Jhajjar, Haryana
Date : 17/06/2025

Pooja Jain
(Company Secretary)
Place : Jhajjar, Haryana
Date : 17/06/2025

Talin

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORK

1. CORPORATE INFORMATION

Supertech EV limited having its registered office situated at Plot No.150, Sector 16, Phase-I, Bahadurgarh, Jhajjar, Haryana - 124507, is a company incorporated on 12th August, 2022. It is classified as Non govt company and is registered at registrar of Companies, Delhi.

The Company is converted from Private Company to Public Company on 21st December, 2022.

During the financial year 2023-24, on 01.04.2023, the company has acquired a running business in slump sale on a lump sum amount to Rs. 1,11,00,000/- from Mr. Jitender Sharma. All assets and liabilities have been recorded in books in accounts at book value and the same consideration has been satisfied by issuing 10,09,091 Equity Share @ Rs. 11 i.e [Rs. 10 (face value) + Rs. 1 (Premium)] to Mr. Jitender Kumar.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF STANDALONE FINANCIAL STATEMENTS

The restated summary statement of standalone assets and liabilities of the Company as at March 31, 2025, March 31, 2024 and March 31, 2023 and the related restated summary statement of standalone profits and loss and cash flows for the year ended March 31, 2025, March 31, 2024 and for the financial period ended March 31, 2023 (herein collectively referred to as ("Restated Summary Statements")) have been compiled by the management from the audited standalone financial statements of the Company for the year ended on March 31, 2025, March 31, 2023 and March 31, 2022 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

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

For SUPERTECH EV LTD.

1386

Director

For SUPERTECH EV LTD.

Chaudhary

Director



For SUPERTECH EV LTD.

Yatish

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost for this purpose comprises its purchase price and any attributable cost bringing the asset to its working contribution for its intended use. Property, Plant & Equipment taken on finance lease are capitalized.

Capital work-in-progress is stated at the amount expended up to the date of Balance Sheet. On commencement of commercial production, capital work-in-progress related to project is being allocated to the respective Property, Plant & Equipment.

(ii) Intangible Assets

Intangible Assets if any are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

2.04 DEPRECIATION / AMORTISATION

Depreciation on fixed assets is calculated on a WDV method using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.

Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue.

2.05 INVENTORIES

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

2.06 IMPAIRMENT OF ASSETS

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

2.07 INVESTMENTS:

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

2.08 FOREIGN CURRENCY TRANSLATIONS

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

For SUPERTECH EV LTD.

1380

Director

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.09 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes on accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

2.11 REVENUE RECOGNITION

Sale Revenue is Recognized only when significant risk and rewards of ownership has been transferred to the buyer and is stated at net of claims, discount, sales related tax, trade discounts & rebates. Interest income is recognized on time proportion basis. Income and Expense is recognized on accrual basis. However Income and Expense which are uncertain in nature are provided on acceptance basis. Insurance claims area accounted for on acceptance based on certainty of realisation.

2.12 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.13 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).

2.14 EARNINGS PER SHARE

In determining the earning per share, the company considers the net profit after tax and includes the post tax effect of any extraordinary items, The number of shares used in computing the earning per share is the number of shares allotted by the company as on the Balance sheet date.

For SUPERTECH EV LTD.

1286

Director



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORK

2.15 EMPLOYEE BENEFITS

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

2.16 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".

However, during the year there are no segment reportable segments (business and/or geographical) in accordance with the requirements of AS-17.

2.17 LEASE.

Lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership or if the asset is leased for substantially entire life of the asset. Title may or may not eventually be transferred. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incident to ownership. The Company has leasehold land under the arrangement of finance lease as the ownership will be transferred at the end of lease term.

At the inception of a finance lease, the lessee should recognize the lease as an asset and a liability. Such recognition should be at amount equal to the fair value of the leased asset at the inception of the lease. However, if the fair value of the leased asset exceeds the present value of the minimum lease payments from the standpoint of the lessee, the amount recorded as an asset and a liability should be the present value of the minimum lease payments from the standpoint of the lessee. In calculating the present value of the minimum lease payments, the discount rate is the interest rate implicit in the lease, if this is practicable to determine; if not, the lessee's incremental borrowing rate should be used.

Lease payments should be apportioned between the finance charge and the reduction of the outstanding liability. The finance charge should be allocated to periods during the lease term to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

4. NOTES ON RECONCILIATION OF RESTATED NET-WORTH

(₹ in Thousands)			
Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Networth as audited (a)	168,004.89	96,323.38	10,797.64
Adjustments for:			
Opening Balance of Adjustments			
Provision of Gratuity of Earlier years	699.25	(103.10)	-
Opening Deferred tax adjustment	-	-	-
Change in Profit/(Loss)	-	-	58.81
Closing Balance of Adjustments (b)	253.91	802.35	(161.91)
	953.16	699.25	(103.10)
Networth as restated (a +b)	168,958.05	97,022.63	10,694.54

Explanatory notes to the above restatements to networth made in the audited Financial Statements of the Company for the respective years:

- a. **Provision of Gratuity of Earlier years:** Provision for gratuity was not made in the audited financial till March 2023, which has now provided and hence financials are restated.
- b. **Deferred Tax Credit for previous years :** Due to Change in Opening Depreciation reserve , Deferred tax impact has been restated accordingly using enacted rates.
- c. **Change in Profit/(Loss) :** Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping

Appropriate regroupings have been made in the Restated Summary Statements wherever required by reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the Standalone audited financial statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).

For SUPERTECH EV LTD.

13/8/24

Director



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE - V
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
EQUITY SHARE CAPITAL:			
AUTHORISED:			
1,35,00,000 Equity Shares of ₹ 10 each	1,350,000.00	120,000.00	120,000.00
(1,20,00,000 Equity Shares of ₹ 10 each as on 31.03.2024 and 31.03.2023)			
ISSUED, SUBSCRIBED AND PAID UP			
91,09,088 Equity Shares of ₹ 10 each fully paid up	91,090.88	45,090.91	10,000.00
(45,09,091 Equity Shares of ₹ 10 each fully paid up on 31.03.2024 and 10,00,000 Equity Shares of ₹ 10 each fully paid up on 31.03.2023)			
TOTAL	91,090.88	45,090.91	10,000.00

Reconciliation of number of Equity shares outstanding at the end of the year:

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Equity Shares of ₹ 10 each			
Equity Shares at the beginning of the year	4,509,091.00	1,000,000.00	-
Add: Addition during the year	90,906.00	3,509,091.00	1,000,000.00
Add: Bonus Shares during the year	4,509,091.00	-	-
Equity Shares at the end of the year	9,109,088.00	4,509,091.00	1,000,000.00

Bonus shares issued during 5 years

Particulars	As at March 31, 2025
Bonus shares issued during 5 years	4,509,091.00
TOTAL	4,509,091.00

Note:

- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share 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 Share holders.
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.
- 4) On May 29, 2024, the Company has issued 45,09,091 fully paid equity shares (bonus share) to the existing share holder at ratio 1:1.
- 5) On June 27, 2024, the Company has Issued 90,906 equity share (on preferential basis) during the year, equity shares having face value ₹ 10/- each, issued at premium @ ₹100.

For SUPERTECH EV LTD.

1346

Director

For SUPERTECH EV LTD.

Director

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2025	
	No. of Shares Held	% of Holding
Equity Share Holders		
1) Jitender Kumar Sharma		
2) Geetanjali Sharma	2,618,182	28.74%
3) Yetender Sharma	671,956	7.38%
	5,275,792	57.92%
TOTAL	8,565,930	94.04%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
1) Jitender Kumar Sharma		
2) Geetanjali Sharma	1,309,091	29.03%
3) Yetender Sharma	335,978	7.45%
4) Ipwinder Singh	2,637,896	58.50%
	225,454	5.00%
TOTAL	4,508,419	99.99%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31, 2023	
	No. of Shares Held	% of Holding
Equity Share Holders		
1) Jitender Kumar Sharma		
2) Geetanjali Sharma	300,000	30.00%
3) Yetender Sharma	149,700	14.97%
4) Ipwinder Singh	500,000	50.00%
	50,000	5.00%
TOTAL	999,700	99.97%

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2025		% Change during the year
	No. of Shares Held	% of Holding	
1) Jitender Kumar Sharma			
2) Geetanjali Sharma	2,618,182	28.74%	(0.29%)
3) Yetender Sharma	671,956	7.38%	(0.07%)
	5,275,792	57.92%	(0.58%)
TOTAL	8,565,930	94.04%	

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

1386

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
1) Jitender Kumar Sharma	1,309,091	29.03%	(0.97%)
2) Geetanjali Sharma	335,978	7.45%	(7.52%)
3) Yetender Sharma	2,637,896	58.50%	8.50%
TOTAL	4,282,965	94.99%	

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2023		% Change during the year
	No. of Shares Held	% of Holding	
1) Jitender Kumar Sharma	300,000	30.00%	-
2) Geetanjali Sharma	149,700	14.97%	-
3) Yetender Sharma	500,000	50.00%	-
TOTAL	949,700	94.97%	

DETAILS OF RESERVE & SURPLUS AS RESTATED

ANNEXURE - VI
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
A) Surplus i.e. balance in statement of Profit & Loss as restated			
Opening Balance			
Opening restatement adjustments:	50,922.63	694.54	-
Less: Provision of Gratuity for earlier years:	-	-	-
Add: Deferred Tax Credit for earlier years:	-	-	-
Add: Profit for the Period	-	-	58.81
Less: Issues of Bonus Shares	61,935.77	50,228.10	635.73
SUB TOTAL (A)	(45,090.91)	-	-
	67,767.49	50,922.63	694.54
B) Securities Premium Reserve			
Opening Balance			
Add: Shares issued during the year 1009091 Shares issued at premium @ Rs. 1	1,009.09	-	-
Add: Equity share issued (on preferential basis) during the year 90,906 Shares issued at premium @ Rs. 100	-	1,009.09	-
	9,090.60	-	-
SUB TOTAL (B)	10,099.69	1,009.09	-
TOTAL (A + B)	77,867.18	51,931.72	694.54

For SUPERTECH EV LTD.

1386

Director

For SUPERTECH EV LTD.

Geetanjali

Director



For SUPERTECH EV LTD.

Yetender Sharma
Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE - VII
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Secured			
a) <u>Term Loan</u>			
- Banks	18,767.78	1,127.02	-
TOTAL	18,767.78	1,127.02	-

(Refer ANNEXURE - XXXIII for terms of security, repayment and other relevant details)

DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE - VIII
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
a) Provision for employee benefits:			
- Provision for Gratuity	1,242.26	1,054.63	400.27
TOTAL	1,242.26	1,054.63	400.27

DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE - IX
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Secured			
a) <u>Loans repayable on demand</u>			
- Banks	89,397.24	50,933.04	-
b) Current maturities of long-term borrowings	10,692.58	631.61	-
Unsecured			
a) <u>Loans from Related parties</u>			
- Directors*	3,809.13	2,509.13	-
TOTAL	103,898.95	54,073.78	-

(Refer ANNEXURE - XXXIII for terms of security, repayment and other relevant details)

*Loan from Directors are interest-free and shall be repayable within 12 months from the reporting date.

For SUPERTECH EV LTD.

13

Director

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE - X
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Due to Micro and Small Enterprises			
Due to Other than Micro and Small Enterprises	26,516.65	9,620.66	-
	87,924.88	67,782.25	18,628.77
TOTAL			
(Refer ANNEXURE - XXXI for ageing)	114,441.53	77,402.91	18,628.77

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

ANNEXURE - XI
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Statutory Dues Payable			
MSME Interest Payable	671.94	2,055.66	207.21
Salary Payable	1,593.38	273.24	42.58
Expense Payable	3,507.54	1,563.24	655.08
Audit Fees Payable	2,521.08	326.79	396.03
Advance received from customers	540.00	270.00	75.00
CSR Payable	4,637.13	5,793.68	16,692.99
	674.41	-	-
TOTAL	14,145.48	10,282.61	18,068.89

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE - XII
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
a) Provision for Employee Benefit			
- Provision for Gratuity			
	203.07	55.08	43.44
b) Provision for Income Tax (Net of TDS and Advance taxes)	20,211.98	6,991.30	305.09
TOTAL	20,415.05	7,046.38	348.53

For SUPERTECH EV LTD.

13

Director



For SUPERTECH EV LTD.

4

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED

ANNEXURE - XIV
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Deferred Tax Assets arising on account of:			
-Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	382.61	376.13	(1.54)
-Expenses disallowed under Income Tax Act, 1961	363.76	279.29	115.36
-Preliminary Expenses disallowed under Income Tax Act, 1961	103.59	155.39	214.03
TOTAL	849.96	810.81	327.85

DETAILS OF LONG-TERM LOANS & ADVANCES AS RESTATED

ANNEXURE - XV
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Unsecured, considered good			
Prepaid Expenses	3,065.87	2,434.50	-
TOTAL	3,065.87	2,434.50	-

DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED

ANNEXURE - XVI
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Security deposits	3,011.86	2,252.07	-
TOTAL	3,011.86	2,252.07	-

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE - XVII
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Raw Materials	209,324.89	130,010.96	32,793.15
Work-in-progress	1,753.02	1,111.16	-
Finished goods	25,189.14	7,255.59	-
TOTAL	236,267.05	138,377.71	32,793.15

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XVIII
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Unsecured, Considered Good			
Trade Receivable More than Six Months	10,564.11	15,265.37	-
Trade Receivable Less than Six Months	121,470.54	46,283.83	6,883.85
TOTAL	132,034.65	61,549.20	6,883.85

(Refer ANNEXURE - XXXII for ageing)

DETAILS OF CASH & CASH EQUIVALENTS AS RESTATED

ANNEXURE - XIX
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Cash and Cash Equivalents			
Balance with Banks (Current Account)	2,439.37	507.22	4,113.19
Cash on Hand	1,283.53	2,688.27	-
TOTAL	3,722.90	3,195.49	4,113.19

DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

ANNEXURE - XX
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Vendor Advance	10,433.00	7,701.48	150.85
Advance to Staff	485.93	1,270.85	75.20
Prepaid Expenses	200.81	650.00	-
Balance with revenue authorities	20,099.47	9,709.37	3,463.36
TOTAL	31,219.21	19,331.70	3,689.41

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

ANNEXURE - XXI
(₹ In Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Receivable on Account of Restatement Adjustment	-	-	235.07
TOTAL	-	-	235.07

For SUPERTECH EV LTD.

13

Director

For SUPERTECH EV LTD.

Director



For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXII
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Sale of Goods	750,966.68	650,287.48	23,750.20
TOTAL	750,966.68	650,287.48	23,750.20

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXIII
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Forex Exchange Gain	860.98	868.35	-
Rate Difference	-	23.00	-
Rebate & Discount	83.26	229.15	-
Round off	0.15	0.10	-
TOTAL	944.39	1,120.60	-

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXIV
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Opening Stock	130,010.96	32,793.15	-
Add: Addition During the year	635,733.30	591,330.70	50,355.20
Less: Closing Stock	(209,324.89)	(130,010.96)	(32,793.15)
TOTAL	556,419.37	494,112.89	17,562.05

DETAILS OF CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK IN PROGRESS AS RESTATED

ANNEXURE - XXV
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
a) Finished Goods			
Opening Stock	7,255.59	-	-
Less: Closing Stock	(25,189.14)	(7,255.59)	-
b) Work in Progress			
Opening Stock	1,111.16	-	-
Less: Closing Stock	(1,753.02)	(1,111.16)	-
TOTAL	(18,575.41)	(8,366.75)	-

For SUPERTECH EV LTD.



12

Director

For SUPERTECH EV LTD.

4

Director

For SUPERTECH EV LTD.

2

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVI
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Salaries and Wages	30,928.70	22,563.23	820.46
Directors Remuneration	6,685.00	5,400.00	900.00
Contribution to PF, ESIC	1,534.76	758.68	71.63
Gratuity Expense	335.62	666.00	217.50
Staff Welfare Expenses	2,110.59	1,345.46	6.23
TOTAL	41,594.67	30,733.37	2,015.82

DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXVII
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Bank Charges & Loan Processing Charges	452.82	439.01	8.38
Interest on Late Payment of Statutory Dues	5.20	-	42.58
Interest on Late Payment to MSME Creditors	1,320.15	273.24	-
Interest on Custom Duty Expense	-	56.33	-
Interest on Borrowings	6,564.94	3,597.78	-
TOTAL	8,343.11	4,366.36	50.96

DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXVIII
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Depreciation expense	4,795.88	3,468.58	4.03
TOTAL	4,795.88	3,468.58	4.03

For SUPERTECH EV LTD.

13

Director



For SUPERTECH EV LTD.

4

Director

For SUPERTECH EV LTD.

13

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXIX
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Direct Expenses			
Freight Inward	975.81	2,661.24	52.00
Consumables	815.08	233.78	23.29
Electricity Expenses	3,642.81	2,996.32	33.56
Job Work	7,407.90	7,841.09	74.65
Assembling Exp	6,574.60	1,272.15	-
Custom Duty On Import	-	6,827.80	-
Cutting Charges	-	0.27	-
Power & Fuel Charges	1769.37	955.02	-
Freight And Forwarding Charges	-	744.67	-
Import Clearing Charges	-	2,302.47	-
Loading & Unloading	1,216.10	220.44	-
Toll Tax On Import	-	28.36	-
Medical Expenses	43.16	-	4.00
Indirect Expenses			
Audit Fees	500.00	300.00	75.00
Rent, Rates and Taxes	9,167.77	9,556.00	1,629.00
Repairs & Maintenance	2,299.49	1,169.11	114.08
Insurance	58.78	40.64	-
Business Promotion Expenses	7,561.60	2,103.13	28.00
Donation	17.40	-	-
Commission Expenses	6,699.18	2,645.66	557.82
CSR Expenses	674.41	-	-
Legal and Professional Charges	4,517.06	446.44	105.74
Administrative and Other Expenses	1,668.42	1,215.63	5.59
Outward Freight	15,135.54	10,088.44	352.07
Telephone and Internet Expense	144.59	64.20	4.65
Conveyance	209.06	195.91	9.63
Software Expenses	145.34	40.19	17.20
Rate Difference	112.14	-	-
Rebate and Discounts	1,558.91	5,132.08	17.25
Printing & Stationery	142.06	194.47	2.22
Postage & Courier Expenses	261.83	-	-
Office Running & Maintenance	822.06	389.28	89.04
Water Expenses	185.49	217.16	7.77
Tours and Travelling	1,031.82	350.33	-
Factory License Expenses	532.59	-	-
TOTAL	75,890.37	60,232.28	3,202.56
Note:			
(i) Payments to Auditors (excluding taxes wherever applicable):			
As Auditor	For SUPERTECH EV LTD.	For SUPERTECH EV LTD.	



13
Director

For SUPERTECH EV LTD.

For SUPERTECH EV LTD.

Director

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

For: Statutory Audit	470.00	270.00	55.00
For: Tax audit	30.00	30.00	20.00
Other Services	-	-	-
Total	500.00	300.00	75.00



For SUPERTECH EV LTD.

13

Director

For SUPERTECH EV LTD.

Handwritten signature

Director

For SUPERTECH EV LTD.

Handwritten signature

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE - XIII
(₹ In Thousands)

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	AS AT 01.04.2024	ADDITIONS	ACQUIRED	DEDUCTIONS	AS AT 31.03.2025	UPTO 01.04.2023	ACCUMULATED DEP ON ACQUIRED ASSETS	FOR THE PERIOD	DEDUCTIONS	UPTO 31.03.2025	AS AT 31.03.2025	AS AT 31.03.2024
Property, Plant & Equipment												
Building	5,601.94	7,591.03	-	-	13,192.97	1,404.05	-	739.23	-	2,143.28	11,049.68	4,197.89
Plant & Machinery	18,379.09	5,584.44	-	-	23,963.53	5,935.36	-	2,430.31	-	8,365.67	15,597.85	12,443.73
Furniture & Fixtures	350.40	1,849.53	-	-	2,199.93	85.84	-	192.00	-	277.84	1,922.09	264.56
Computer & Peripherals	514.72	301.32	-	-	816.04	272.74	-	280.14	-	552.88	263.16	241.98
Motor Vehicles	5,111.13	111.03	-	-	5,222.16	2,755.11	-	744.28	-	3,499.39	1,722.77	2,356.02
Motor Bike	440.11	-	-	-	440.11	386.08	-	8.21	-	394.29	45.82	54.03
Office Equipment	1,071.02	997.70	-	-	2,068.72	570.75	-	401.73	-	972.48	1,096.24	500.27
Total	31,468.41	16,435.05	-	-	47,903.46	11,409.93	-	4,795.90	-	16,205.83	31,697.61	20,058.48

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	AS AT 01.04.2023	ADDITIONS	ACQUIRED	DEDUCTIONS	AS AT 31.03.2024	UPTO 01.04.2023	ACCUMULATED DEP ON ACQUIRED ASSETS	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	AS AT 31.03.2023
Property, Plant & Equipment												
Building	-	-	5,601.94	-	5,601.94	-	962.87	441.18	-	1,404.05	4,197.89	-
Plant & Machinery	67.74	6,695.94	11,615.41	-	18,379.09	1.98	4,022.64	1,910.74	-	5,935.36	12,443.73	65.76
Furniture & Fixtures	16.72	321.10	12.58	-	350.40	0.64	20.50	64.70	-	85.84	264.56	16.08
Computer & Peripherals	18.05	385.22	111.45	-	514.72	1.41	84.56	186.77	-	272.74	241.98	16.64
Motor Vehicles	-	2,341.19	2,769.94	-	5,111.13	-	2,208.17	546.94	-	2,755.11	2,356.02	-
Motor Bike	-	-	440.11	-	440.11	-	367.19	18.89	-	386.08	54.03	-
Office Equipment	-	306.99	764.03	-	1,071.02	-	271.39	299.36	-	570.75	500.27	-
Total	102.51	10,050.44	21,315.46	-	31,468.41	4.03	7,937.32	3,468.58	-	11,409.93	20,058.48	98.48

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	AS AT 01.08.2022	ADDITIONS	ACQUIRED	DEDUCTIONS	AS AT 31.03.2023	AS AT 01.08.2022	ACCUMULATED DEP ON ACQUIRED ASSETS	FOR THE PERIOD	DEDUCTIONS	UPTO 31.03.2023	AS AT 31.03.2023	AS AT 31.03.2022
Property, Plant & Equipment												
Plant & Machinery	-	67.74	-	-	67.74	-	-	1.98	-	1.98	65.76	-
Furniture & Fixtures	-	16.72	-	-	16.72	-	-	0.64	-	0.64	16.08	-
Computer & Peripherals	-	18.05	-	-	18.05	-	-	1.41	-	1.41	16.64	-
Motor Bike	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	102.51	-	-	102.51	-	-	4.03	-	4.03	98.48	-



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXX
(₹ In Thousands)

Particulars	For the period ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023	Nature
Other Income	944.39	1,120.60	-	
Net Profit Before Tax as Restated	83,443.08	66,861.36	914.78	
Percentage	1.1318%	1.68%	-	

Source of Income

Forex Exchange Gain	860.98	868.35	-	Non-Recurring and related to Business Activity
Rate Difference	-	23.00	-	Non-Recurring and related to Business Activity
Rebate & Discount	83.26	229.15	-	Non-Recurring and related to Business Activity
Round off	0.15	0.10	-	Non- Recurring and not related to Business Activity
Total Other income	944.39	1,120.60	-	

For SUPERTECH EV LTD.

13

Director



For SUPERTECH EV LTD.

3

Director

For SUPERTECH EV LTD.

3

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXI

I. Ageing of Creditors as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	26,516.65	-	-	-	26,516.65
(b) Others	87,924.88	-	-	-	87,924.88
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	114,441.53	-	-	-	114,441.53

II. Ageing of Creditors as at March 31, 2024

(₹ In Thousands)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	9,620.66	-	-	-	9,620.66
(b) Others	67,361.36	420.89	-	-	67,782.25
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	76,982.02	420.89	-	-	77,402.91

III. Ageing of Creditors as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	-	-	-	-	-
(b) Others	18,628.77	-	-	-	18,628.77
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	18,628.77	-	-	-	18,628.77



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXII
(₹ In Thousands)

I. Ageing of Debtors as at March 31, 2025

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	
(a) Undisputed Trade receivables - considered good	121,470.54	2,627.03	7,937.08	-	-	132,034.65
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	121,470.54	2,627.03	7,937.08	-	-	132,034.65

II. Ageing of Debtors as at March 31, 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	
(a) Undisputed Trade receivables - considered good	46,283.83	15,176.03	89.34	-	-	61,549.20
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	46,283.83	15,176.03	89.34	-	-	61,549.20

III. Ageing of Debtors as at March 31, 2023

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	
(a) Undisputed Trade receivables - considered good	6,883.85	-	-	-	-	6,883.85
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	6,883.85	-	-	-	-	6,883.85



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:

ANNEXURE - XXXIII
(₹ In Thousands)

Sr. No.	Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Thousands)	Rate of Interest	Tenure (Months)	No of O/S Instalments	Instalment (₹)	Outstanding as on March 31, 2025 (₹ In Thousands)	Outstanding as on March 31, 2024 (₹ In Thousands)	Outstanding as on March 31, 2023 (₹ In Thousands)
1	ICICI Bank	Secured - Vehicle Loan - Alkazar	Repayable in 36 EMIs	2,000.00	9.25% p.a	36	19	63,996	1,127.02	1,758.63	-
2	ICICI Bank	Term Loan A. Security 50% Secured against Property : Plot No-150, Sector-16, HSSIDC, Bahadurgarh, Haryana-124507 2nd Prop: Property No. 120, Third Floor, Block A-1, Paschim Vihar with roof right, west delhi-110063 B. Personal Gurantee 1. Jitender Sharma 2. Yetender Sharma 3. Geetanjali Sharma	Repayable in 36 months	30,000.00	10.50%	36	34	1,076,655	28,333.33	-	-
3	ICICI Bank	Dropline Overdraft, Secured against 1. SORP owned by Geetanjali Sharma and Jitender Sharma - Property No 120, Third Floor, Block A-1, Paschim Vihar, Delhi-110063 2. SOIP Owned by Supertech Inc (Yetender Sharma) - Property No.150, Sector-16, HSIIDC, Bahadurgarh, Jhajjar, Haryana-124507	Repayable on Demand	16,310.00	Repo Rate +2.50%	168 Months	N.A.	N.A.	-	9,502.52	-
4	ICICI Bank	Overdraft - Secured against : 1. Property No-150 Sector-16 ,HSIDC, Bahadurgarh , Jhajjar,Bahadurgarh , - , Jhajjar ,BAHADURGARH , HARYANA ,India , 124507 2. PROPERTY NO. 120 , , THIRDFLOOR WITH ROOF , RIGHTS 3RD FLOOR, NEARBY , SBI BANK, BLOCK A-1 Pasch ,West Delhi , New Delhi , DELHI ,India , 110063 3. Current Assets	Repayable on Demand	100,000.00	9.25%	12 Months	N.A.	N.A.	89,397.24	-	-
5	ICICI Bank	Overdraft - Secured against : 1. Immovable Fixed Assets - Proper no 150 , Sector 16, 1-E , HSIDC, Bahadurgarh , Jhajjar Haryana, Jhajjar, BAHADURGARH, HARYANA ,India , 124507 2. Current Assets	Repayable on Demand	49,500.00	Repo Rate +2.80%	12 Months	N.A.	N.A.	-	41,430.52	-
6	Jitender Kumar Sharma	Unsecured Loan	Repayable on Demand	2,735.35	N.A.	N.A.	N.A.	N.A.	2,735.35	2,509.13	-
7	Yetender Sharma	Unsecured Loan	Repayable on Demand	1,300.00	N.A.	N.A.	N.A.	N.A.	1,300.00	-	-
Aggregate amount of loans guaranteed by directors & others									117,730.57	-	-



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXIV
(₹ In Thousands)

A. DEFINED CONTRIBUTION PLAN

Particulars	For the year March 31, 2025 (₹ in Thousands)	For the year March 31, 2024 (₹ in Thousands)	For the year period March 31, 2023 (₹ in Thousands)
Employers' Contribution to Provident Fund and ESIC	1,534.76	758.68	71.63

B. DEFINED BENEFIT OBLIGATION

Method : Projected Unit Credit Method (PUC)

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

I. ASSUMPTIONS:	For the year March 31, 2025	For the year March 31, 2024	For the year period March 31, 2023
Discount Rate	6.60%	7.20%	7.50%
Salary Escalation	7.00%	7.00%	7.00%
Withdrawal Rates			
Upto 25 years	30.00%	10.00%	10.00%
From 25 years to 35 years	25.00%	8.00%	8.00%
From 35 years to 45 years	20.00%	6.00%	6.00%
From 45 years to 55 years	15.00%	4.00%	4.00%
55 years and Above	5.00%	2.00%	2.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60 years	60 years	60 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year March 31, 2025 (₹ in Thousands)	For the year March 31, 2024 (₹ in Thousands)	For the year period March 31, 2023 (₹ in Thousands)
Present Value of Benefit Obligation as at the beginning of the year	1,109.71	443.71	226.21
Current Service Cost	730.62	646.45	70.97
Interest Cost	77.92	31.65	16.08
(Benefit paid)	-	-	-
Actuarial (gains)/losses	(472.92)	(12.10)	130.45
Present value of benefit obligation as at the end of the year	1,445.33	1,109.71	443.71

III. ACTUARIAL GAINS/LOSSES:	For the year March 31, 2025 (₹ in Thousands)	For the year March 31, 2024 (₹ in Thousands)	For the year period March 31, 2023 (₹ in Thousands)
Actuarial (gains)/losses on obligation for the year	(472.92)	(12.10)	130.45
Actuarial (gains)/losses on asset for the year	-	-	-
Actuarial (gains)/losses recognized in income & expenses Statement	(472.92)	(12.10)	130.45



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXIV
(₹ In Thousands)

IV. EXPENSES RECOGNISED	For the year March 31, 2025	For the year March 31, 2024	For the year period March 31, 2023
	(₹ in Thousands)	(₹ in Thousands)	(₹ in Thousands)
Current service cost	730.62	646.45	70.97
Interest cost	77.92	31.65	16.08
Actuarial (gains)/losses	(472.92)	(12.10)	130.45
Expense charged to the Statement of Profit and Loss	335.62	666.00	217.50

V. BALANCE SHEET RECONCILIATION:	For the year March 31, 2025	For the year March 31, 2024	For the year period March 31, 2023
	(₹ in Thousands)	(₹ in Thousands)	(₹ in Thousands)
Opening net liability	1,109.71	443.71	226.21
Expense as above	335.62	666.00	217.50
(Benefit paid)	-	-	-
Net liability/(asset) recognized in the balance sheet	1,445.33	1,109.71	443.71

VI. EXPERIENCE ADJUSTMENTS	For the year March 31, 2025	For the year March 31, 2024	For the year period March 31, 2023
	(₹ in Thousands)	(₹ in Thousands)	(₹ in Thousands)
On Plan Liability (Gains)/Losses	(169.36)	(49.46)	(289.63)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



For SUPERTECH EV LTD.

13

Director

For SUPERTECH EV LTD.

For SUPERTECH EV LTD.

62

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXV

(₹ In Thousands, except per share data and ratios)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Restated Profit after Tax as per Profit & Loss Statement (A)	61,935.77	50,228.10	635.73
Tax Expense (B)	21,507.31	16,633.27	279.06
Depreciation and amortization expense (C)	4,795.88	3,468.57	4.03
Interest Cost (D)	6,564.94	3,597.78	-
Weighted Average Number of Equity Shares at the end of the Year Pre Bonus Issue (E1)	9,087,420	2,036,413	1,000,000
Weighted Average Number of Equity Shares at the end of the Year Post Bonus Issue (E2)	9,087,420	4,072,827	2,000,000
Number of Equity Shares outstanding at the end of the Year (F1) Pre Bonus Issue	9,109,088	4,509,091	1,000,000
Number of Equity Shares outstanding at the end of the Year (F2) Post Bonus Issue	9,109,088	9,018,182	2,000,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	168,958.06	97,022.63	10,694.54
Current Assets (I)	403,243.81	222,454.10	47,714.67
Current Liabilities (J)	252,901.01	148,805.68	37,046.19
Earnings Per Share Basic & Diluted (Pre-Bonus) (₹) (EPS)	6.82	24.66	0.64
Earnings Per Share (Post Bonus) Basic & Diluted ^{1 & 2} (₹) (E2)	6.82	12.33	0.32
Earnings Per Share Basic & Diluted (Post - Bonus) (₹) (EPS)	6.82	12.33	0.32
Return on Net Worth ^{1 & 2} (%)	36.66%	51.77%	5.94%
Net Asset Value Per Share ¹ (Pre- Bonus) (₹)	18.55	21.52	10.69
Net Asset Value Per Share ¹ (Post - Bonus) (₹)	18.55	10.76	5.35
Current Ratio ¹	1.59	1.49	1.29
Earning before Interest, Tax and Depreciation and Amortization ¹ (EBITDA)	94,803.90	73,927.71	918.81



For SUPERTECH EV LTD.

13

Director

For SUPERTECH EV LTD.

For SUPERTECH EV LTD.

Director

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹)
(EPS) :

$$\frac{A}{E1 \text{ or } E2}$$

Return on Net Worth (%):

$$\frac{A}{H}$$

Net Asset Value per equity share (₹):

$$\frac{H}{F1 \text{ or } F2}$$

Current Ratio:

$$\frac{I}{J}$$

Earning before Interest, Tax and Depreciation and Amortization
(EBITDA):

$$A + (B+C+D)$$

2. Ratios are not annualised.

3. On 29.05.2024, Company has issued bonus shares in the ratio of 1:1



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

STATEMENT OF TAX SHELTERS

ANNEXURE - XXXVI
(₹ In Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the period ended March 31, 2023
Profit before tax as per books (A)	83,443.08	66,861.36	914.78
Income Tax Rate (%)*	25.17%	25.17%	26.000%
MAT Rate (%)*	N.A	N.A	15.600%
Tax at notional rate on profits	21,000.95	16,827.67	237.84
Adjustments :			
Permanent Differences(B)			
<i>Expenses disallowed under Income Tax Act, 1961</i>			
- Employee contribution to ESIC and PF	-	-	48.99
- MSME Interest	1,320.15	273.24	-
- Non-Deduction of TDS	-	-	66.94
- CSR Expenses	674.41	-	-
- Donation	17.40	-	-
- Interest on TDS & Income Tax	-	-	42.58
Total Permanent Differences(B)	2,011.96	273.24	158.51
Timing Differences (c)			
Depreciation as per Companies Act, 2013	4,795.89	3,468.58	4.03
Depreciation as per Income Tax Act, 1961	(4,770.17)	(3,055.51)	(9.95)
Preliminary Expenses	-	-	1,029.00
Preliminary Expenses (Allowed as per 35D)	(205.80)	(205.80)	(205.80)
Gratuity Expense	335.62	666.00	217.50
Total Timing Differences (C)	155.54	873.27	1,034.78
Net Adjustments D = (B+C)	2,167.50	1,146.51	1,193.29
Tax expense / (saving) thereon	545.52	288.55	310.26
Taxable Income/(Loss) as per Income Tax (A+D)	85,610.58	68,007.87	2,108.07
Taxable Income/(Loss) as per MAT	83,443.08	66,861.36	914.78
Income Tax as returned/computed	21,546.47	17,116.22	548.10
Tax paid as per normal or MAT	Normal	Normal	Normal

*Note: The company has opted under New tax regime under Section 115BAA as per income tax act 1961 from FY 24 Onwards.



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

ANNEXURE - XXXVII
(₹ In Thousands)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the year ended March 31, 2025	Amount outstanding as on March 31, 2025 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2024	Amount outstanding as on March 31, 2024 (Payable)/ Receivable	Amount of transaction during the period ended March 31, 2023	Amount outstanding as on March 31, 2023 (Payable)/ Receivable
Jitender Kumar Sharma/(Supertech INC)	Wholetime Director	Purchases	-	-	-	-	11,111.60	-
		Director Remuneration	1,895.00	(396.00)	1,800.00	1,140.00	300.00	(3,706.46)
		Rent Expenses	3,080.00	-	4,800.00	-	-	-
		Loan taken	-	-	121,581.81	-	-	-
		Loan repaid	-	(2,735.35)	117,750.27	(2,509.13)	-	-
		Payable due to restated impact*	-	-	1,322.41	-	-	-
Yetender Sharma	Managing Director	Rent Expenses	2,640.00	-	2,400.00	-	600.00	-
		Director Remuneration	2,810.00	(646.62)	2,400.00	760.00	400.00	(140.00)
		Loan taken	1,300.00	-	-	-	-	-
		Loan repaid	-	(1,300.00)	-	-	-	-
Supertech Auto Agency	Director's Partnership Firm	Purchases	184,699.63	29,644.52	35,670.32	4,830.13	13,720.80	(14,313.94)
Geetanjali Sharma	Wholetime Director	Sales	84,369.24	-	5,821.94	-	-	-
Pooja Jain	Company Secretary (w.e.f. 04.03.2024)	Director Remuneration	1,980.00	(970.70)	1,200.00	(14.20)	200.00	-
Jatin Dhawan	CFO (w.e.f. 21.10.2024)	Salary expense	255.00	(19.97)	-	-	-	-
		Salary	282.26	(69.97)	-	-	-	-
		Advance Salary	370.00	370.00	-	-	-	-



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

ANNEXURE - XXXVIII

Particulars	(₹ In Thousands)		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
I. Contingent Liabilities			
(a) claims against the company not acknowledged as debt;	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-
(c) other money for which the company is contingently liable	-	-	-
II. Commitments			
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-
(c) other commitments	-	-	-

RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR IN RESPECT OF:

ANNEXURE - XXXIX

Particulars	(₹ In Thousands)		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Raw Material	₹	₹	₹
Components and spare parts	-	43,455.24	-
Capital goods	-	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED :

ANNEXURE - XL

Particulars	(₹ In Thousands)		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Royalty	₹	₹	₹
Know-How	-	-	-
Professional and consultation fees	-	-	-
Interest	-	-	-
Purchase of Components and spare parts	-	-	-
Others	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED:

ANNEXURE - XLI

Particulars	(₹ In Thousands)		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Export of goods calculated on F.O.B. basis	₹	₹	₹
Royalty, know-how, professional and consultation fees	-	-	-
Interest and dividend	-	-	-
Other income	-	-	-

For SUPERTECH EV LTD.



Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED

ANNEXURE - XLII
(₹ In Thousands)

Particulars	As at March 31, 2025 ₹	As at March 31, 2024 ₹	As at March 31, 2023 ₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year			
-Principal			
-Interest on the above	26,516.65	9,620.66	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	1,320.15	273.24	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-
Note : During the period under consideration, the Company have system in place to determine the bifurcation of the creditors as Micro, Small or Medium Enterprises. Based on the information available with the Company, there are few dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.			

VALUE (INCLUDING INCIDENTAL EXPENSES) OF IMPORTED AND INDIGENOUS RAW MATERIALS CONSUMED

ANNEXURE - XLIII
(₹ In Thousands)

Particulars	31st March, 2025 (₹ In Thousands)	%	31st March, 2024 (₹ In Thousands)	%	31st March, 2023 (₹ In Thousands)	%
Raw Materials - Imported	-	-	43,455.24	8.81%	-	0.00%
Raw Materials - Indigenous	635,733.30	100.00%	547,875.46	91.19%	50,355.20	100.00%
Total	635,733.30	100.00%	591,330.70	100.00%	50,355.20	100.00%

ADDITIONAL REGULATORY INFORMATION AS PER PARA 9 OF SCHEDULE III TO COMPANIES ACT, 2013:

ANNEXURE - XLIV

- The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- The Company has not Revalued its Property, Plant and Equipment during the year.
- The Company has not granted loans or advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
 - repayable on demand or
 - without specifying any terms or period of repayment
- The Company does not have any capital work-in-progress.
- The Company does not have any intangible assets under development.
- No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- The Company does not have borrowings from banks or financial institutions on the basis of security of current assets.
- The company is not declared as wilful defaulter by any bank or financial institution or other lender.
- The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- There are some charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period which are as follows:

Particulars	Period by which charge had to be registered/satisfied	Location of registrar	Reason for delay
Charges not registered			
ICICI Bank Ltd. (Vehicle Loan) Loan Sanctioned Rs 2,000/- (In Thousands)	within 30 days of sanctioning loan	Delhi	It was inadvertently missed from being registered

- The company does not have any investments and hence, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

xii. Significant Accounting Ratios:

% or Times	Ratios	Numerator	Denominator	For the year ended March 31, 2025	For the year ended March 31, 2024	Variation (%)
In times	(a) Current Ratio	Current Assets	Current Liabilities	1.59	1.49	6.66%
In times	(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.73	0.57	27.61%
In times	(c) Debt Service Coverage Ratio	Earning available for Debt Service (EBITDA)	Debt Service	0.74	1.26	(41.37%)
In Percentage	(d) Return on Equity Ratio	Net Profit After Taxes - Preference Dividend (if any)	Average Shareholder's Equity	46.57%	93.26%	(50.06%)
In times	(e) Inventory turnover ratio	Cost of Goods Sold	Average Inventory	2.87	5.68	(49.41%)
In times	(f) Trade Receivables turnover ratio	Net Sales	Average Accounts Receivable	7.76	19.01	(59.18%)
In times	(g) Trade payables turnover ratio	Net Purchase	Average Accounts Payable	2.97	5.70	(47.79%)
In times	(h) Net capital turnover ratio	Net Sale	Average Working Capital	6.71	15.42	(56.53%)
In Percentage	(i) Net profit ratio	Net Profit	Net sales	8.25%	7.72%	6.78%
In Percentage	(j) Return on Capital employed	Earning before Interest and Taxes	Capital Employed	30.86%	46.29%	(33.32%)
In Percentage	(k) Return on investment	Market Value at the end of the year - Market Value at the beginning of the year - sum of cash inflows, outflows on specific date	Market Value at the beginning of the year + sum of weight of net cash flow * cash inflow, outflow on specific date.	NA	NA	NA

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio : The marginal increase in the ratio is because of the new debt raised during the current financial year which is more than the new equity shares issued during the year.
- (b) Debt Service coverage ratio : Ratio has decreased due to increase in borrowings during the year.
- (c) Return on Equity Ratio : The marginal decrease in the ratio is because, new shares were issued during the year but the profit for the current year has not increased in proportion to the issue of new equity shares.
- (d) Inventory Turnover Ratio : The marginal decrease in the ratio is because average stock of the company increased due to increase in closing stock of the current year. Closing stock for the current year increased due to the introduction of a new product line by the company.
- (e) Trade Receivable Turnover Ratio : The marginal decrease in the ratio is because of the increase in the average outstanding receivables due the introduction of the new product line by the company.
- (f) Trade Payable Turnover Ratio : The marginal decrease in the ratio is because of the increase in the average outstanding receivables due the introduction of the new product line by the company.
- (g) Net Capital Turnover Ratio : The marginal decrease in the ratio is because of the increase in the working capital due to introduction of new product line.
- (h) Return on Capital Employed : The marginal decrease in the ratio is because of the increase in the capital employed, as new debt and equity capital has been issued during the year.

% or Times	Ratios	Numerator	Denominator	For the year ended March 31, 2024	For the period ended March 31, 2023	Variation (%)
In times	(a) Current Ratio	Current Assets	Current Liabilities	1.49	1.29	16.07%
In times	(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.57	-	0.00%
In times	(c) Debt Service Coverage Ratio	Earning available for Debt Service (EBITDA)	Debt Service	1.26	22.58	(94.44%)
In Percentage	(d) Return on Equity Ratio	Net Profit After Taxes - Preference Dividend (if any)	Average Shareholder's Equity	93.26%	11.89%	684.43%
In times	(e) Inventory turnover ratio	Cost of Goods Sold	Average Inventory	5.68	1.07	429.89%
In times	(f) Trade Receivables turnover ratio	Net Sales	Average Accounts Receivable	19.01	6.90	175.43%
In times	(g) Trade payables turnover ratio	Net Purchase	Average Accounts Payable	5.70	1.89	202.20%
In times	(h) Net capital turnover ratio	Net Sale	Average Working Capital	15.42	4.45	246.44%
In Percentage	(i) Net profit ratio	Net Profit	Net sales	7.72%	2.68%	188.56%
In Percentage	(j) Return on Capital employed	Earning before Interest and Taxes	Capital Employed	46.29%	8.55%	441.13%
In Percentage	(k) Return on investment	Market Value at the end of the year - Market Value at the beginning of the year - sum of cash inflows, outflows on specific date	Market Value at the beginning of the year + sum of weight of net cash flow * cash inflow, outflow on specific date.	NA	NA	NA



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

Reasons for Variation more than 25%:

(a) Return on Equity Ratio : The marginal increase in the ratio is because previous year was the 1st year of operation of business, hence for considering average for Pervious year, there was no opening balance, which results in high fluctuations in the ratio and company has worked only for two months in the previous year as compared to whole year in the current year. Further the company has also improved its operation efficiency to increase the net profit.

(b) Inventory Turnover Ratio : The marginal increase in the ratio is because previous year was the 1st year of operation of business, hence for considering average for previous year, there were no opening balance, which results in high fluctuations in the ratio and company has worked only for two months in the previous year as compared to whole year in the current year. As the revenue of the company increased, the company managed the stock effectively. Hence this ratio improved from last year.

(c) Trade Receivables turnover Ratio : This ratio got increased due to increase in revenue and due to timely collection of receivables. This helped the company to use its working capital effectively as well.

(d) Trade Payables turnover Ratio : The trade payables ratio got increased due to increase in amount of purchases and due to timely payment of its creditors. This helped the company to use its working capital effectively as well.

(g) Net Capital Turnover Ratio: Since the company used its working capital effectively during the current period, the revenue of the company got almost doubled.

(h) Net Profit Ratio : Net Profit of the company increased due to reduction in cost of consumption.

(i) Return on Capital employed : The marginal increase in the ratio is because, previous year was the 1st year of operation of business, hence for considering average for Pervious year, there were no opening balance, which results in high fluctuations in the ratio and company has worked only for two months in the previous year as compared to whole year in the current year. Since the company used its working capital (both short term and long term) effectively, the EBIT got increased. The effect of effective capital utilisation on current year figures can be seen as analysis ratios of the company got improved in every aspect.

(h) Debt Service coverage ratio : Ratio has decreased due to increase in borrowings in the current year.

xiii. The Company does not has any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xiv. A. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xv. Details of Corporate Social Responsibility

Particulars	For the year ended March 31, 2025 ₹ in thousands	For the year ended March 31, 2024 ₹ in thousands	For the period ended March 31, 2023 ₹ in thousands
Amount Required to be spent by the company during the year	674.41	-	-
Amount of expenditure incurred	-	-	-
Shortfall at the end of the year	674.41	-	-
Total of previous years shortfall	-	-	-
Reason for shortfall	Refer note below	-	-
Nature of CSR activities	Health Care	-	-
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	Nil	Nil	Nil
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	Yes, provision has been made and reflecting as "CSR Payable" under the head other current liabilities.	Nil	Nil
Excess amount Spent as per section 135(5)	-	-	-
Carry Forward	-	-	-
Note: The Company has identified a project in the field of Health Care, to be undertaken through Suraj Charitable Trust, a registered and eligible entity for carrying out activities as prescribed under Schedule VII of the Companies Act, 2013. In this regard, the Company will transfer the earmarked funds to a separate designated account. The utilization of such funds shall be made based on requisitions received from the Trust, ensuring alignment with the approved CSR objectives and adherence to due process and compliance norms.			

xvi. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

xvii. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.



For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

For SUPERTECH EV LTD.

Director

Supertech EV Limited
(Formerly known as "Supertech EV Private Limited")
CIN: U35999HR2022PLC105796

ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

CAPITALISATION STATEMENT AS AT March 31, 2025

ANNEXURE - XLV
(₹ In Thousands)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (A)	103,898.95	-
Long Term Debt (B)	18,767.78	-
Total debts (C)	122,666.73	-
Shareholders' funds		
Share capital	91,090.88	-
Reserve and surplus - as Restated	77,867.18	-
Total shareholders' funds (D)	168,958.06	-
Long term debt / shareholders funds (B/D)	0.11	-
Total debt / shareholders funds (C/D)	0.73	-

Signatures to Annexures Forming Part Of The Restated Financial Statements
For and on behalf of the Board of Directors

Yatender Kumar Sharma
For SUPERTECH EV LTD.
(Wholetime Director)
DIN: 09777408
Place : Jhajjar, Haryana
Date : 17/06/2025
Director

Yatender Kumar Sharma
For SUPERTECH EV LTD.
(Wholetime Director)
DIN: 09777406
Place : Jhajjar, Haryana
Date : 17/06/2025
Director

Yatender Kumar Sharma
For SUPERTECH EV LTD.
(Managing Director & CFO)
DIN: 09702846
Place : Jhajjar, Haryana
Date : 17/06/2025
Director

Pooja Jain
Pooja Jain
(Company Secretary)
Place : Jhajjar, Haryana
Date : 17/06/2025



Talib