



# KUMAR GAURAV & CO.

CHARTERED ACCOUNTANTS

## Independent Auditor's Report

To The Members of  
Bootes Impex Tech Limited

### Report on the Consolidated Financial Statements

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

### Management's Responsibility for the Standalone Financial Statements

2. The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements of the group, that give a true and fair view of the financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014.

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

### Auditor's Responsibility

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

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

### **Opinion**

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2025, and its consolidated Profit and its consolidated cash flows for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

9. As required by Section 143(3) of the Act, we report that:
- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;
  - b. in our opinion, proper books of account as required by law have been kept by the Group so far as it appears from our examination of those books;
  - c. the consolidated balance sheet, the consolidated statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
  - d. in our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended);
  - e. on the basis of the written representations received from the directors of the holding company and the reports of the statutory auditors of its subsidiary companies as on March 31, 2025 and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act;
  - f. The responsibility to have the internal financial controls with reference to financial statements in place and operative effectiveness of such controls is applicable
  - g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. the Group does not have any pending litigations which would impact its financial position;
    - ii. the Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
    - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
  - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - a. The Management has represented that, no funds (which are material either individually or in the aggregate) have been received by the Group from any person or entity, including

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

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

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

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



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

**Note: 1 Company Overview**

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

**Note:2 Significant Accounting Policies**

**a) Basis of Preparation**

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

**b) Going Concern**

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

**c) Use of Estimates**

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

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

**d) Fixed Assets**

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

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

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

**e) Depreciation**

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

**f) Impairment**

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

**g) Inventory**

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

**h) Principles of consolidation**

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

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

**i) Debtors and Revenue**

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

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

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

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

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

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

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

**j) Foreign Currency Transactions**

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

**k) Leases**

Operating leases

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

**l) Earnings Per Share**

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

**m) Employee Retirement Benefits**

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

**n) Taxation**

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

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

**NOTES TO THE ACCOUNTS**

**1. Contingent Liability**

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

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

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

**2. Segment Reporting**

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

**3. Related party disclosures**

**a) Parties Where Control Exists:**

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

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(All amounts in Lakhs)

**Key Management Personnel**

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

**b) Details of Related Party Transactions:**

(Amount in Rs Lakhs .)

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



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**Schedules forming part of the Consolidated financial statements**  
(All amounts in Lakhs)

**4. Expenditure in Foreign Currency**

(Amount in Rs Lakhs.)

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

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

**8. Payments to Auditors:**

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

**9. Note on Applicability of Domestic Transfer Pricing :**

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

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

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**CIN- U51909HR2021PLC093355**  
**Schedules forming part of the Consolidated financial statements**  
(All amounts in Lakhs)

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

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

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

**11. Social Responsibility (CSR) Contribution:-**

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

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

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

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

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

**For Bootes Impex Tech Ltd**

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

Sd/-  
**Deepak Kumar Rai**  
Managing Director  
DIN-06947059

Sd/-  
**Manab Rakshit**  
Director  
DIN-00325827

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

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

(Amount in Rs lakhs)

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

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

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

**For and on behalf of the Board**

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

**Sd/-**  
**(Manab Rakshit)**  
**Director**  
**DIN : 00325827**

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

(Amount in Rs Lakhs)

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

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

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

For and on behalf of the Board  
BOOTES IMPEX TECH LIMITED

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

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

Sd/-  
(Manab Rakshit)  
Director  
DIN : 00325827

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

(Amount in Rs Lakhs)

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



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

## 2. SHARE CAPITAL

(Amount in Rs/Numbers)

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

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

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

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

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

c) Shareholding of Promoters as at End of The Year

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

d) Shareholding of Promoters As at March 31 March 2024

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

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

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

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

*(Amount in Rs lakhs)*

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

**Note 4 Long Term Borrowing**

*(Amount in Rs lakhs)*

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

**NOTE 5 - Deferred Tax**

*(Amount in Rs Lakhs)*

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

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

**NOTE 6 - SHORT-TERM BORROWINGS**

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

**NOTE 7 - TRADE PAYABLES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Note 14 TRADE RECEIVABLES**

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

**Trade Receivables Aging Schedule March 2025**

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

**Trade Receivables Aging Schedule March 2024**

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

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

CIN : U51909HR2021PLC093355

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

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



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

**NOTE 15.** (Amount in Rs Lakhs)

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

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

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

**Note 17.** (Amount in Rs Lakhs)

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

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

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

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

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

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

(Amount in Rs Lakhs)		
Note 22.	Current Year	Previous Year
	2024-25	2023-24
<b>Finance Costs</b>		
Interest Expense	2.66	-
BG Charge	10.00	-
Loan Processing Charge	0.88	-
Interest on Car loan	4.89	1.34
	<b>18.43</b>	<b>1.34</b>

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

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

BOOTES IMPEX TECH LIMITED  
FORMERLY KNOWN AS BOOTES IMPEX TECH PRIVATE LIMITED  
CIN : U51909HR2021PLC093355  
Notes to the Accounts for the Year Ended March 31, 2025.  
Note: 24.  
Ratio as per the schedule III requirements

(Amount in Rs Lakhs)

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