

Statutory Report of Opensky Impex Private Limited

Financial Year – 2024-2025

Conducted by – A K Salampuria & Associates, 1st Floor,
Above Mica Sales, Near Chanakya Cinema, Exhibition
Road, Patna - 800001

**Signed by – CA Annand Dokania
06/09/2025**

Director's Report

To,
The Members,
OPENSKY IMPEX PRIVATE LIMITED

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the financial year ended March 31st, 2025.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY

The working results for the Current Year ended on 31st March, 2025-

₹ in Hundreds

PARTICULARS	2024-25
PROFIT BEFORE TAX	1,628.59
Less: Current Tax	423.44
Less: Deferred Tax	-
PROFIT AFTER TAX	1,205.15

2. DIVIDEND

In view of requirement of fund, the directors of company have not recommended any dividend for the current Period.

3. STATE OF COMPANY'S AFFAIR

The company is engaged in the business of import and export of commodities.

4. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of business during the year.

5. DEPOSITS

The details relating to deposits, covered under Chapter V of the Act,-

- (a) Rs. NIL has been accepted during the year;
- (b) Rs. NIL has remained unpaid or unclaimed as at the end of the year;
- (c) There has not been any default in repayment of deposits or payment of interest thereon during the year;
- (d) All deposits are in compliance with the requirements of Chapter V of the Act;

6. STATUTORY AUDITORS

As per the provision of sec.139 of the companies Act, 2013, M/s A K Salampuria & Associates, Firm Regn. No. - 004285C, have been appointed as statutory Auditors of the company for the financial year ending on 31st March, 2025 in the Board Meeting of the company held on 03/07/2025.

7. DIRECTORS:

A) Changes in Directors and Key Managerial Personnel

Ashok Kumar Mahansaria, Ayush Kumar Mahansaria and Vaibhav Kumar were appointed as the first directors of the company during the financial year under review.

8. SUBSIDIARY/JOINT VENTURE/ ASSOCIATES:

The company does not have any subsidiary, joint venture and associates.

9. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the year under review, a total of four meetings of the Board of Directors were held. The maximum interval between any two meetings did not exceed 120 days, as prescribed in the Companies Act, 2013.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The particulars of contract or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 for the financial year ended March 31, 2025 is given in Note No. 18 enclosed in the financial statements.

12. RISK MANAGEMENT POLICY

Your Company recognizes that risk is an integral part of business and is committed to managing the risk in a proactive and efficient manner. Your Company periodically assesses risks in the internal and external environment, along with the cost of treating risks and incorporates risk treatment plans in its strategy, business and operational plans.

Your Company, through its risk management process, strives to contain impact and likelihood of the risks within the risk appetite as agreed from time to time with the Board of Directors.

There are no risks which in the opinion of the Board threaten the existence of your Company.

13. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, states that—

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Company has no activity relating to Conservation of Energy and Technology Absorption as stipulated in Rule 8(3) of Companies (Accounts) Rules, 2014. However, the Company uses information technology extensively in its operations and also continues its endeavor to improve energy conservation and utilization, safety and environment.

There were no transactions entered into by the company in foreign exchange.

15. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has NIL case filed under Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013.

16. VIGIL MECHANISM:

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a vigil mechanism for directors and employees to report genuine concerns has been established. To strengthen its policy of corporate transparency, the company has established an innovative and empowering mechanism for employees. Employees can report to the management their concerns about unethical behavior, actual or suspected fraud or violation of the company's code of conduct or ethics policy

Your Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy in order to provide a framework for responsible and secure whistle blowing/vigil mechanism. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

17. FRAUD REPORTING (REQUIRED BY COMPANIES AMENDMENT ACT, 2014):

There are no cases of fraud by or against the Company.

18. SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future.

19. ACKNOWLEDGEMENTS

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

For and on behalf of the Board of Directors


Chairman

Place: Kolkata

Date: 06.09.2025

Form No. AOC-2

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

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis - NIL

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

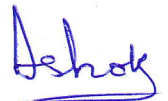
2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/arrangements/transactions	(c) Duration of the contracts / arrangements / transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date(s) of approval by the Board, if any:	(f) Amount paid as advances, if any:
Ashok Kumar Mahansaria	Loan	Regular	Transaction as per normal practices. As per AFS	03.07.2024	Regular Business Transaction

Note: Form shall be signed by the persons who have signed the Board's report.

Thanks & Regards

For and on behalf of the Board of Directors



Chairman

Place: Kolkata

Date : 06.09.2025

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
OPENSKY IMPEX PRIVATE LIMITED

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of OPENSKY IMPEX PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Profit and Loss Statement for the year then ended including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit/loss for the year ended.

Basis for Opinion

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

Information other than the financial statements and auditors' report thereon

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

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

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

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



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

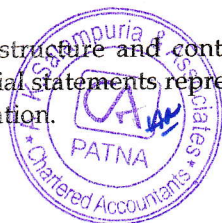
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

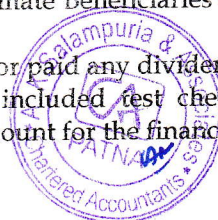
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by Section 143(3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet and the Profit and Loss Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g. With respect to the other matters to be included in Auditor's Report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rule 2014, in our opinion and to the best of our information and according to the explanation given to us:
 - a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;
 - d. Based on the Representation by the management of the Company to the best of their knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, other than as disclosed in the notes to the accounts;
 - e. Based on the Representation by the management of the Company to the best of its knowledge and belief, and our reasonable and appropriate audit procedure in this regard, no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries other than as disclosed in the notes to the accounts; and
 - f. The Company has neither declared nor paid any dividend during the year.
 - g. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has



a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per statutory requirements for record retention.

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is a Small Company as defined u/s. 2(85) of The Companies Act, 2013.

for A K SALAMPURIA & ASSOCIATES

Chartered Accountants
Firm Regn No - 004285C

Annand Dokania

(CA Annand Dokania)

Partner

M No - 400822

UDIN - 25400822BMIGYA4043

Place : Kolkata
Date : 06.09.2025



OPENSKY IMPEX PRIVATE LIMITED

CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21,Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

BALANCE SHEET AS ON 31ST MARCH 2025

(Amount in Rs)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	30,00,000.00	-
(b) Reserves and Surplus	3	1,20,515.00	-
(2) Non-Current Liabilities			
(a) Long Term Borrowing	4	51,000.00	-
(2) Current Liabilities			
(a) Short Term Borrowing			
(b) Trade Payables	5		
(i) Total outstanding dues of Micro and Small Enterprises			
(ii) Total outstanding dues other than Micro and Small Enterprises			
(b) Other Current Liabilities	6	58,000.00	-
(c) Short-term Provisions	7	42,344.00	-
	TOTAL	32,71,859.00	-
II. ASSETS			
(1) Non-current Assets			
(a) Non-current Investments		-	-
(b) Other Non-current Assets	8	-	-
(2) Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	9	4,53,978.00	-
(d) Cash and Cash equivalents	10	28,17,881.00	-
(e) Short-term Loans and Advances	11	-	-
(e) Other Current Assets	12	-	-
	TOTAL	32,71,859.00	-
	1		

Significant Accounting Policies
In terms of our report of even date.

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Place - Kolkata

Date : 06.09.2025

Annand Dokania
(CA Annand Dokania)
Partner
Membership No. 400822



For & on Behalf of the Board

Ashok
Ashok Kumar Mahansaria
Director
DIN-02784039

Ayush
Ayush Kumar Mahansaria
Director
DIN-10690437

OPENSKY IMPEX PRIVATE LIMITED

CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21,Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2025

(Amount in ₹)

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Revenue from Operations	13	70,38,328.50	-
Other Income	14	-	-
Total Revenue		70,38,328.50	-
Expenses:			
Purchase of Finished Goods	15	63,96,504.96	-
Changes in Inventories of Finished Goods		-	-
Employees Benefits Expense	16	3,50,000.00	-
Other Expenses	17	1,28,964.54	-
Total Expenses		68,75,469.50	-
Profit Before Tax		1,62,859.00	-
Tax Expense: -			
(1) Current Tax		42,344.00	-
(2) Last Year Tax		-	-
Profit/(Loss) for the Period		1,20,515.00	-
Earning Per Equity Share:	18		
(1) Basic		0.12	-
(2) Diluted		0.12	-
Significant Accounting Policies	1		

In terms of our report of even date.

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Place - Kolkata

Date : 06.09.2025

Annand Dokania

(CA Annand Dokania)
Partner
Membership No. 400822



For & on Behalf of the Board

Ashok
Ashok Kumar Mahansaria
Director
DIN-02784039

Ayush
Ayush Kumar Mahansaria
Director
DIN-10690437

OPENSKY IMPEX PRIVATE LIMITED

CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21, Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 Significant Accounting Policies

1.1 Basis of preparation of financial statements.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2014, the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Use of estimates.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.3 Revenue Recognition.

All revenue and expense are accounted for on accrual basis except as otherwise stated. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

1.4 Provisions and Contingent Liabilities.

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.5 Impairment of assets.

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.



1.6 Income Taxes.

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on " Accounting for taxes on income " . Deferred Tax Assets mainly arising on account of brought forward losses and unabsorbed depreciation is recognised , only if there is a virtual certainty of its realization, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made.

1.70 Investment.

Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

2 NOTES TO ACCOUNTS

2.1 INVENTORIES

2.2 Stock -in-Trade has been taken, valued and certified by the management.

Inventories including Finished Goods and Stores spares & Equipment are valued at cost on FIFO basis. Cost for this purpose includes purchase price and freight. Cost for the purpose of finished goods also includes cost

2.3 of conversion. The method of valuation of Stock is consistent and in accordance with Accounting Standard - 2

2.4 Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value

2.5 Estimated amount of capital contracts remaining to be executed not provided for net of advances :- Rs. NIL (Last year NIL)

2.6 Claims against the company not acknowledge as debts Nil.

2.7 Previous year's figures have been re-grouped and re-arranged wherever considered necessary.

2.8 Remuneration to Directors NIL (Previous Year NIL).

2.9 Funds Borrowed or Share Premium raised during the Financial Year has been utilized for the purpose they have been raised for.

2.10 Transactions as 'not' recorded in the books of accounts but has been surrendered or disclosed as income in the tax assessments are Nil.

2.11 Provision of CSR are not applicable to the Company for this Financial Year.

2.12 No Crypto Currency or Virtual Currency has been used by the Company during the Financial Year.

2.13 Current Maturities against Term Loan is Rs.NIL

2.14 Security Deposit given, if any are shown under the head 'other non-current assets.'

2.15 Borrowing Cost attributable to the acquisition and construction of qualifying assets are capitalized. After borrowing costs are recognized as an expense in period in which they are incurred.

2.16 RETIREMENT BENEFITS:

Short Term Employees Benefits:

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services render by the employee is recognized during the period when the employee render the service. This benefit includes salary, wages and short term compensation.

Long Term Employee Benefits:

Defined Contribution Scheme: The benefit includes contribution to ESI (Employee State Insurance Corporation). The contribution is recognized during the period in which the employee renders service.

2.17 TITLE DEEDS OF PROPERTY:

The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company



2.18 DETAILS OF BENAMI PROPERTY HELD:

No proceeding has been initiated or is pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2.19 REGISTRATION OF CHARGES WITH ROC:

There are no charges or satisfaction of charges yet to be registered with ROC

2.20 WILLFUL DEFAULTER:

The company is not declared willful defaulter by any bank or financial institution or other lender

2.21 RELATIONSHIP WITH STRUCK OFF COMPANIES:

The company has no any transaction with the companies struck off u/s 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

2.22 LOANS AND ADVANCES:

No Loans or Advances in the nature of loans are granted 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.



OPENSKY IMPEX PRIVATE LIMITED
CIN- U46692WB2024PTC271808
 BL-B ,GR-FR, FL-C & D, AB/9/21,Baguiati ,Kolkata,
 Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

**"NOTES" FORMING PART OF THE BALANCE SHEET
 & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in `)

Particulars	Figures (`)	As at 31st March, 2025	As at 31st March, 2024
-------------	---------------	------------------------	------------------------

Note No. - 2

Share Capital

AUTHORISED SHARE CAPITAL
 (5,00,000 Equity Shares of ` 10 Each)

50,00,000.00

ISSUED, SUBSCRIBED & PAID UP CAPITAL
 (3,00,000 Equity Shares of ` 10 Each)

30,00,000.00

30,00,000.00

2.1 The Details of Shareholders holding more than 5% shares:

Name of the Shareholder

Ashok Kumar Mahansaria
 Ayush Kumar Mahansaria
 Vaibhav Kumar Mahansaria

No. of Shares

1,50,000

75,000

75,000

No. of Shares

2.2 The Reconciliation of the number of shares outstanding is set out below:

Particulars

Equity Shares at the beginning of the year
 Add: Shares issued on Allotment
Equity Shares at the end of the year

No. of Shares

-

3,00,000.00

3,00,000.00

No. of Shares

-

-

-

2.3 Shares held by Promoters at the end of the year -

Promoter Name	% Change during the year	No. of Shares	% of total share	No. of Shares	% of total share
Ashok Kumar Mahansaria	100.00%	1,50,000	50.00%	-	0.00%
Ayush Kumar Mahansaria	100.00%	75,000	25.00%	-	0.00%
Vaibhav Kumar Mahansaria	100.00%	75,000	25.00%	-	0.00%
Total		3,00,000.00	100.00%	-	0.00%

Note No. - 3

Reserves and Surplus

(b) Securities Premium Reserve

Opening Balance
 Addition During the Year

-
 -

(d) Surplus (Balance in Statement of Profit & Loss)

Opening Balance
 Addition During the Year

-

1,20,515.00

1,20,515.00

Less: -Transfer

-

1,20,515.00

Note No. - 4

Long Term Borrowings

(a) Unsecured Loans

Loan from related parties
 Ashok Kumar Mahansaria

51,000.00

51,000.00

Note No. - 5

Trade Payables

(a) Sundry Creditors For Goods

Total Outstanding dues of Micro and Small Enterprises
 Total Outstanding dues other than Micro and Small Enterprises

-
 -

-
 -



OPENSKY IMPEX PRIVATE LIMITED
CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21, Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

**"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in `)

Particulars	Figures (`)	As at 31st March, 2025	As at 31st March, 2024

Trade Payable Aging Schedule:-

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2024-25				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note: The company has no information as to whether any of its vendor constitute a supplier within the meaning of section 2(n) of the micro small medium enterprises development act,

Note No. - 6

Other Current Liabilities

(a) Audit Fee Payable	15,000.00	
(b) Sundry Advances	-	
(c) Salary Payable	43,000.00	
	58,000.00	-

Note No. - 7

Short - Term Provisions

Provision for Income Tax (Net of Advance Tax)	42,344.00	-
	42,344.00	-
	42,344.00	-

Note No. - 8

Other Non-current Assets

Preliminary Expenses (to the extent not written off)		
Pre-operative Expenses		
	-	-

Note No. - 9

Trade Receivables

Unsecured, undisputed Trade Receivable, considered good

(a) Trade Receivables	4,53,978.00	-
	4,53,978.00	-

Trade Receivable Aging Schedule

Particulars	Outstanding for following periods from due date of payment/ date of transaction for FY 2024-25					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	4,53,978.00	-	-	-	-	4,53,978.00
(ii) doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables- Considered good	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered doubtful	-	-	-	-	-	-

Note: The trade receivable includes an amount of Rs. NIL (Previous Year: NIL) due from companies in which directors are interested.

Note No. - 10

Cash and Cash Equivalents

(a) Balance with Banks		27,99,966.00
HDFC Bank-178591	6,99,966.00	
ICICI Bank-040609	21,00,000.00	
(b) Cash in hand		17,915.00
		28,17,881.00



OPENSKY IMPEX PRIVATE LIMITED
CIN- U46692WB2024PTC271808
 BL-B ,GR-FR, FL-C & D, AB/9/21, Baguiati ,Kolkata,
 Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

**"NOTES" FORMING PART OF THE BALANCE SHEET
 & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

(Amount in `)

Particulars	Figures (`)	As at 31st March, 2025	As at 31st March, 2024
-------------	---------------	------------------------	------------------------

Note No. - 11

Short - Term Loans and Advances

- (a) Loans and Advances

	-	-
--	---	---

Note No. - 12

Other Current Assets

- (a) Balance with Income Tax Authorities
 TDS Receivable

	-	-
--	---	---

Note No. - 13

Revenue From Operation

- (a) Sale of goods

	70,38,328.50	-
	70,38,328.50	-

Note No. - 14

Other Income

- (a) Interest on Fixed Deposit
 (b) Interest received on loan

	-	-
	-	-

Note No. - 15

Purchase of stock in trade

- (a) Purchase

	63,96,504.96	-
	63,96,504.96	-

Note No. - 16

Employees benefits expense

- (a) Salaries and Wages

	3,50,000.00	-
	3,50,000.00	-

Note No. - 17

Other Expenses

- Freight
 Round off
 Statutory Audit Fee
 Travelling expense

	34,000.00	-
	(1.46)	-
	15,000.00	-
	79,966.00	-
	1,28,964.54	-
	1,28,964.54	-

Note No. - 18

Earning Per Shares(EPS)

- (i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders
 (ii) Weighted average number of Equity Shares used as denominator for calculating EPS
 (iii) Basic and Diluted Earning per share
 (iv) Face Value per Equity Share

	1,20,515.00	-
	10,00,000	10,00,000
	0.12	-
	10	10

Note No. - 18

Related party Disclosures

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

(a) List of related parties

- (i) Holding Company
 Nil



OPENSKY IMPEX PRIVATE LIMITED
CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21, Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

"NOTES" FORMING PART OF THE BALANCE SHEET
& STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

(Amount in `)

Particulars	Figures (`)	As at 31st March, 2025	As at 31st March, 2024
(ii) Key Managerial Personnel Ashok Kumar Mahansaria Ayush Kumar Mahansaria Vaibhav Kumar Mahansaria			
(iii) Others Nil			
(b) Disclosure of related party transactions: Nature of transaction - Loan Taken Ashok Kumar Mahansaria			51,000.00
(c) Outstanding Balances Debit Balance Nil			
Credit Balance Unsecured Loan Ashok Kumar Mahansaria			51,000.00

All Notes form Part of the Accounts
For A K Salampuria & Associates
Firm Registration No. 004285C
Chartered Accountants

Annand Dokania

(CA Annand Dokania)
Partner
Membership No. 400822

Place - Kolkata
Date : 06.09.2025

For & on Behalf of the Board

Ashok
Ashok Kumar Mahansaria
Director
DIN-02784039

Ayush Kumar Mahansaria
Director
DIN-10690437

Ayush



OPENSKY IMPEX PRIVATE LIMITED

CIN- U46692WB2024PTC271808

BL-B ,GR-FR, FL-C & D, AB/9/21,Baguiati ,Kolkata,
Desh Bandhu Nagar, North 24 Parganas, West Bengal, India, 700059

**"NOTES" FORMING PART OF THE BALANCE SHEET &
STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025**

Ratio	As at 31st March, 2025	As at 31st March, 2024	% Change during the year
Current Ratio (in times)	48.58	-	100.00%
Debt-Equity ratio (in times)	-	-	
Debt Service Coverage Ratio (in Times)	-	-	
Return on equity ratio (In %)	-	-	
Trade Receivable turnover ratio (in times)	0.06	-	
Trade Payable turnover ratio (in times)	-	-	
Net capital Turnover ratio (in times)	-	-	
Net profit ratio (in %)	-	-	
Return on capital employed (in %)	-	-	
Return on Investment (in %)	-	-	

Ratio	Numerator	Denominator
Current ratio (in times)	Total current assets	Total current liabilities
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest and lease payments + Principal repayments
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity
Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables
Trade payables turnover ratio (in times)	Purchases	Average trade payables
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)
Net profit ratio (in %)	Profit for the year	Revenue from operations
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments




OPENSKY IMPEX PRIVATE LIMITED**CIN- U46692WB2024PTC271808**

Address : Regd. Office :
BL-B ,GR-FR, FL-C & D, AB/9/21, Baguiati ,Kolkata, Desh Bandhu Nagar,
North 24 Parganas, West Bengal, India, 700059

PAN : AAECO4355R
Assessment Year : 2025-2026
Accounting Year : 2024-2025
Status : Company
DOI : 01.07.2024

COMPUTATION OF TOTAL INCOME

Particulars	Amount (in Rs.)
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION	
Net Profit as per Profit & Loss Account	1,62,859.00
<i>Add</i> : <u>Items to be taken separately</u>	
Depreciation as per Companies Act, 1956	-
	<u>1,62,859.00</u>
<i>Less</i> : <u>Depreciation as per Income Tax Act, 1961</u> (As Per Separate Annexure attached)	-
	<u>1,62,859.00</u>
GROSS TOTAL INCOME (A)	<u>1,62,859.00</u>
<i>Less</i> : <u>Deduction u/c VI A</u>	-
TOTAL INCOME	<u>1,62,859.00</u>
R/off to u/s 288 A	1,62,859.00
TAX ON TOTAL INCOME	<u>40,714.75</u>
<i>Add</i> : Education cess @ 4%	1,629.00
TAX & CESS PAYABLE	<u>42,344.00</u>
<i>Add</i> : Interest u/s 234A	-
<i>Add</i> : Interest u/s 234B	3,388.00
<i>Add</i> : Interest u/s 234C	2,133.00
NET TAX PAYABLE	<u>47,865.00</u>
<i>Less</i> : Self Assessment Tax	47,870.00
BALANCE TAX PAYABLE/ (REFUNDABLE)	<u><u>(10.00)</u></u>

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
(Where the data of the Return of Income in Form ITR-1(SAHA)), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified) (Please see Rule 12 of the Income-tax Rules, 1962)			2025-26
PAN	AAECO4355R		
Name	OPENSKY IMPEX PRIVATE LIMITED		
Address	BL-B ,GR-FR, FL-C AND D, AB/9/21,, BAGUIATI, DESH BANDHU NAGAR, NORTH 24 PARGANAS , KOLKATA , 32- West Bengal, 91-INDIA, 700059		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	619083701211125
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	1,62,860
	Book Profit under MAT, where applicable	2	1,62,859
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	42,344
	Interest and Fee Payable	5	5,521
	Total tax, interest and Fee payable	6	47,865
	Taxes Paid	7	47,870
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 10	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
This return has been digitally signed by <u>ASHOK KUMAR MAHANSARIA</u> in the capacity of <u>Director</u> having PAN <u>ALVPM0342B</u> from IP address <u>49.47.130.216</u> on <u>21-Nov-2025 18:33:15</u> at <u>KOLKATA</u> (Place) DSC SI.No & Issuer <u>4607291</u> & <u>23869244521CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAECO4355R0661908370121112534051a075eab4d0eab33a947b97dca903fe22539		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			