S JAYKISHAN
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Tenty Limited
(Formerly known as Tenty Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **TENTY LIMITED (FORMERLY KNOWN AS TENTY PRIVATE LIMITED)** (hereinafter referred to as the **"Holding *Company*")** and its subsidiary (Holding Company and its subsidiaries together referred to as **"the Group"**) which comprises the Consolidated Balance Sheet as at 31 March, 2025, the Consolidated Statement of Profit and Loss for the year, Consolidated Cash Flow Statements and notes to the Consolidated financial statements including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on the separate financial statement and on the other financial information of the subsidiary, 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 consolidated state of affairs of the Company as at 31 March, 2025 its consolidated profit and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 consolidated 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.

S. JAYKISHAN KOLKATA FRN 309005E Chartered Accountants

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report but does not include the standalone financial statements and our report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained in the 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 consolidated financial statements

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 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated 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. 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 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 the 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 consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, , which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the company included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company included in the Group are also responsible for overseeing the financial reporting process of the Group.

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Auditor's Responsibilities for the Audit of Consolidated Financial Statement

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 internal financial controls with reference to Consolidated Financial Statements 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 ability of the Group 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements.

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We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent directors. For the other entity included in the consolidated financial statements, which have been audited by other auditor, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Holding Company 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.

Other Matters

We did not audit the financial statements of the subsidiary company (Polar Elektric Limited), whose financial statements reflect total assets of ₹ 65,155.37 lakhs and net asset of ₹ 14,598.42 lakhs as at 31st March, 2025 as considered in the consolidated financial statements. The financial statement have been audited by other auditor whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the reports of the other auditor.

Our opinion on the consolidated financial statements above, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor and the financial statement.

Report on Other Legal and Regulatory Requirements

1) 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 of the aforesaid consolidated financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept by the Company so far as it appears from our examination of those books and the reports of the other auditor.

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c) The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act.

e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2025 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary company, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the Internal Financial Control with reference to Consolidated Financial Statements of the Group and the operating effectiveness of such controls, refer to our separate Report in *"Annexure A"*

g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Group and its subsidiary has disclosed the impact of pending litigations on the consolidated financial position of the Group. Refer Note 34 to the consolidated financial statements.

ii) The Group and its subsidiary did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group and its subsidiary incorporated in India.

iv)

a. The Management has represented that, to the best of its knowledge and belief, 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, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company

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("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Group and its subsidiary from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group and its subsidiary shall, 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.

c. Based on the audit procedures performed 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 (a) and (b) of this clause contain any material misstatement.

v) No dividend has been declared or paid during the year by the Group and its subsidiary.

vi) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with.

The audit trail, to the extent maintained in the previous year, has been preserved by the company as per the statutory requirement for record retention.

2) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For **S. Jaykishan**
Chartered Accountants
Firm's Registration No. 309005E

CA HARISH PATWARI
Partner
Membership No. 065738
Dated: The 27th day of August 2025
Place: Kolkata
UDIN: 25065738BMONJT3523

Annexure - A to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") (Referred to in our report of even date)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31 March 2025, we have considered the internal financial controls over financial reporting of Tenty Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), as on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

S. JAYKISHAN
KOLKATA
FRN 309005E
Chartered Accountants

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

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Other Matters

Our aforesaid report under section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company, in so far as it relates to all its subsidiary company, is based on the corresponding reports of the auditors of such subsidiary company. Our opinion is not modified in respect of the above matters.

Opinion

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

For **S. Jaykishan**
Chartered Accountants
Firm's Registration No. 309005E

CA Harish Patwari
Partner
Membership No. 065738
UDIN: 25065738BMONJT3523
Dated: The 27th day of August, 2025
Place: Kolkata

S. JAYKISHAN KOLKATA FRN 309005E Chartered Accountants

Annexure - B to the Independent Auditor's Report

(Referred to in paragraph 2 under "Report on other legal and regulatory requirements" section of our report of even date)

In terms of the information and explanations provided by the management of the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

As required by paragraph 3(xxi) of the CARO 2020, we report that the auditors of the following company have given certain remarks in their CARO report on the standalone financial statements of the respective companies and included in the Consolidated Financial Statements of the Holding Company.

SL	Name of Company	CIN	Holding Company/Subsidiary	Date of Respective Auditor's Report	Paragraph number in the respective CARO Reports
1	Tenty Limited	U36991WB1997PLC085833	Holding Company	27^{th} August, 2025	(ii)(b), (iii)(a), (vii)(b)
2	Polar Elektric Limited	U28199WB2004PLC100818	Subsidiary Company	21^{st} August, 2025	(ii)(b), (vii)(b)

For **S. Jaykishan**
Chartered Accountants
Firm's Registration No. 309005E

CA Harish Patwari
Partner
Membership No. 065738
UDIN: 25065738BMONJT3523
Dated: The 27th day of August, 2025
Place: Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in ₹ lakhs)

PARTICULARS	NOTE NO.	AS AT 31/03/2025	AS AT 31/03/2024
I EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2	1,244.76	622.38
(b) Reserves and Surplus	3	8,491.28	7,748.45
		9,736.04	8,370.83
(2) MINORITY INTEREST		7,095.47	-
		7,095.47	-
(3) NON CURRENT LIABILITIES			
(a) Long Term Borrowings	4	14,123.77	1,366.85
(b) Deferred Tax Liabilities (Net)	12	5.10	-
(c) Other Long-Term Liabilities	5	267.07	-
(d) Long Term Provisions	6	270.29	47.79
		14,666.23	1,414.64
(4) CURRENT LIABILITIES			
(a) Short Term Borrowings	7	17,498.35	1,652.68
(b) Trade Payables	8		
Dues to Micro Enterprises and Small Enterprises		1,351.40	262.20
Dues to Creditors other than Micro Enterprises and Small Enterprises		36,622.73	7,789.48
(c) Other Current Liabilities	9	3,382.27	500.39
(d) Short Term Provisions	10	30.52	-
		58,885.26	10,204.75
TOTAL		**90,383.00**	**19,990.22**
II ASSETS			
(1) NON-CURRENT ASSETS			
(a) Property, Plant & Equipment and Intangible Assets	11		
Property, Plant and Equipment		4,851.25	4,201.15
Intangible Assets		23,932.33	30.48
Capital Work in Progress		87.10	542.34
(b) Deferred Tax Assets (net)	12	-	36.36
(c) Non Current Investments	13	12.34	25.84
(d) Long-Term Loans and Advances	14	200.12	94.71
(e) Other Non Current Assets	15	676.26	507.84
		29,759.40	5,438.71
(2) CURRENT ASSETS			
(a) Inventories	16	14,564.07	1,412.23
(b) Trade Receivables	17	40,690.77	12,020.29
(c) Cash and Bank Balances	18	2,896.32	708.89
(d) Short Term Loans and Advances	19	2,328.03	410.09
(e) Other Current Assets	20	144.41	-
		60,623.60	14,551.50
TOTAL		**90,383.00**	**19,990.22**
Significant Accounting Policies	1		
Accompanying notes form an integral part of the financial statements	1 - 42		

As per our report of even date attached
For S. Jaykishan
Chartered Accountants
FRN: 309005E

CA Harish Patwari
Partner
Membership No: 065738
Place: Kolkata
Date: 27th August, 2025

For and on behalf of the Board

Kanishk Goyal
DIRECTOR
(DIN No. 03385365)

Ashok Goyal
MANAGING DIRECTOR
(DIN No. 00253480)

Vikram Khaitan
Chief Financial Officer

Sunita Shah
Company Secretary

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹ lakhs)

	PARTICULARS	NOTE NO.	YEAR ENDED 31/03/2025	YEAR ENDED 31/03/2024
	INCOME			
I	Revenue From Operation (net)	21	41,551.70	36,224.78
II	Other Income	22	912.68	164.27
III	**Total Revenue (I+II)**		**42,464.38**	**36,389.05**
IV	**EXPENSES**			
	Purchase of Traded Goods	23	22,281.72	20,487.77
	Change in Inventories	24	10,120.71	6,977.25
	Employee Benefits Expenses	25	(482.35)	(183.00)
	Finance Costs	26	1,738.95	1,569.28
	Depreciation & Amortisation	27	1,256.10	1,093.27
	Other Expenses	11	783.90	705.54
		28	4,876.04	4,235.77
	Total expenses		**40,575.08**	**34,885.88**
V	**PROFIT BEFORE TAX (III-IV)**		1,889.30	1,503.16
	Tax Expense			
	- Current Tax		405.20	274.86
	- Deferred Tax		159.77	54.79
	- Income tax for earlier years		5.57	(8.19)
			570.54	321.46
VI	**PROFIT/(LOSS) FOR THE YEAR BEFORE MINORITY INTEREST**		1,318.77	1,181.71
VII	**SHARE OF MINORITY INTEREST**		-	-
VIII	**PROFIT/(LOSS) FOR THE YEAR AFTER MINORITY INTEREST**		**1,318.77**	**1,181.71**
	Earnings Per Equity Share [Nominal Value of Share - ₹ 10/-]			
	Basic (₹)	29	13.96	26.94
	Diluted (₹)	29	13.96	18.99
	Significant Accounting Policies	1		
	Accompanying notes form an integral part of the financial statements	1 - 42		

As per our report of even date attached
For S. Jaykishan
Chartered Accountants
FRN: 309005E

CA Harish Patwari
Partner
Membership No: 065738
Place: Kolkata
Date: 27th August, 2025

For and on behalf of the Board

Kanishk Goyal
DIRECTOR
(DIN No. 03385366)

Ashok Goyal
MANAGING DIRECTOR
(DIN No. 00253480)

Vikram Khaitan
Chief Financial Officer

Sunita Shah
Company Secretary

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in ₹ lakhs)

		31-Mar-2025		31-Mar-2024	
A.	**CASH FLOW FROM OPERATION ACTIVITIES**				
	Net Profit before Tax and Extraordinary Items		1,889.30		1,503.17
	Adjustments for:				
	Depreciation	783.90		705.54	
	Dividend Income	(1.25)		(1.25)	
	Interest Income	(450.45)		(138.82)	
	Interest Expense	1,256.10		1,093.27	
	Sundry Balances (written back)/written off	13.08		27.35	
	(Profit)/Loss on sale of Investment	(109.34)		-	
	(Profit)/Loss on sale of Property, Plant and Equipment	(329.69)	1,162.36	(7.90)	1,678.18
	Operating profit before Working Capital Changes		3,051.66		3,181.35
	Adjustments for:				
	Decrease/(Increase) in Trade receivables	(4,902.43)		433.61	
	Decrease/(Increase) in Inventories	(964.71)		(267.11)	
	Decrease/(Increase) in Advances and Deposits	(27.84)		(30.56)	
	Decrease/(Increase) in Other Current Assets	(11.75)		(52.39)	
	Increase/(Decrease) in Other Liabilities	30.33		174.12	
	Increase/(Decrease) in Trade payables	10,217.34	4,340.96	1,741.48	1,999.15
	Cash Generated from Operations		7,392.62		5,180.50
	Adjustment for:				
	Income taxes paid		(358.20)		(280.99)
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	A	7,034.41	A	4,899.51
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Interest Received	450.45		138.82	
	Dividend Income	1.25		1.25	
	Purchase of Fixed assets	(780.75)		(1,405.38)	
	Expenses on CWIP	(810.60)		(542.34)	
	Acquisition in Subsidiary (Net of Cash acquired)	(7,426.38)		-	
	Sale of Shares	122.84		-	
	Proceeds from/ (Investment in) fixed deposit	(1,922.48)		1.42	
	Sale of Property, Plant and Equipment	1,287.69		28.93	
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	B	(9,077.97)	B	(1,777.29)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Interest Paid	(1,256.10)		(1,093.27)	
	Proceeds/ (Repayment of short term borrowings)	2,296.65		(1,830.75)	
	Proceeds/ (Repayment of long term borrowings)	413.16		187.35	
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	C	1,453.71	C	(2,736.67)
	NET INCREASE/(DECREASE) IN CASH (A+B+C)		(589.85)		385.54
	OPENING CASH & CASH EQUIVALENTS		648.54		256.63
	Add: OPENING CASH & CASH EQUIVALENTS OF MERGING ENTITY		-		6.36
	CASH & CASH EQUIVALENTS AT THE END OF THE YEAR		58.68		648.53

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard- 3 on 'Cash Flow
2. Cash and Cash Equivalents include cash and bank balances on current accounts (Refer Note No. 18).
3. Figures in brackets indicate cash outflows.
4. Previous year's figures have been regrouped/rearranged, wherever considered necessary to confirm to this year's classification.

As per our report of even date attached
For S. Jaykishan
Chartered Accountants
FRN: 309005E

CA Harish Patwari
Partner
Membership No: 065738
Place: Kolkata
Date: 27th August, 2025

For and on behalf of the Board

Kanishk Goyal
DIRECTOR
(DIN No. 03385366)

Ashok Goyal
MANAGING DIRECTOR
(DIN No. 00253480)

Vikram Khaitan
Chief Financial Officer

Sunita Shah
Company Secretary

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025
NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Basis of preparation of consolidation financial statements

These consolidated financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

B. Principles of Consolidation

The consolidated financial statements comprises of the financial statements of Tenty Limited ("the Company"), its subsidiary company Polar Elektric Limited, (% of Holding: 51.43%). The company holds 51.43% of the Equity Share Capital of Polar Elektric Limited. The consolidated financial statements have been prepared on the following basis:

a) The financial statements of the Company and its subsidiary companies are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements"

b) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognised in the financial statements as Goodwill or Capital Reserve, as the case may be.

c) Minority Interest's share of net profit/(loss) of subsidiary for the year is identified and adjusted against the income/(loss) of the group in order to arrive at the net income/(loss) attributable to shareholders of the Group. Since the acquisition happened on the last date of financial year, thus for consolidation full balance in Profit & Loss Account of Polar Elektric Limited is treated as the acquisition happened at year end.

d) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

e) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

C. Other Significant Accounting Policies

These are set out under "Significant Accounting Policies" as given in the Company's standalone financial statements.

S. JAYKISHAN ★ KOLKATA ★ FRN 309005E Chartered Accountants

TENTY LIMITED Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹ lakhs)

NOTE 2 - SHARE CAPITAL	31-Mar-2025	31-Mar-2024
Authorised		
*1,80,00,000 (Previous year - 65,00,000) Equity Shares of ₹ 10/- each	1,800.00	650.00
Issued, Subscribed & Fully Paid Up		
1,24,47,630 Equity Shares of ₹ 10 each fully paid up in cash (Previous Year - 43,85,815 Equity Shares of ₹ 10 each)	1,244.76	438.58
Share Capital Suspense A/c		
18,38,000 Equity Shares (net of inter- se holdings to be cancelled) to be issued to the erstwhile shareholders of Dolswap Business Private Limited (Refer Note 38(viii) below)	-	183.80
	1,244.76	**622.38**

*During the FY 2023-24, Pursuant to the scheme of amalgamation referred to in Note 40 (viii), the Authorized Share Capital of the amalgamating Company has been added to the Authorized Share Capital of the Company without payment of any fee. As a result, the authorized share capital of the Company has since increased from 45,00,000 Equity shares of ₹ 10/- each to 65,00,000 equity shares of ₹ 10/- each. Further, Pusuant to the resolution dated 26.08.2024 passed by the members of the Company the Authorized Share Capital of the Company was increased from Rs. 6,50,00,000/- to Rs. 18,00,00,000/- after the payment of requisite fees.

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

Equity Shares	31-Mar-2025		31-Mar-2024	
	No. of Shares	(₹ in lakhs)	No. of Shares	(₹ in lakhs)
At the beginning of the year	43,85,815	438.58	43,85,815.00	438.58
Add: pursuant to Merger order*	18,38,000	183.80	-	-
Add: Bonus Issue **	62,23,815	622.38	-	-
At the end of the year	**1,24,47,630**	**1,244.76**	**43,85,815**	**438.58**

* Pursuant to the order dated 06th March, 2024 passed by the Hon'ble National Company Law Tribunal approving the Scheme of Amalgamation , 18,38,000 numbers of equity shares of the Company, has been issued to the shareholders of Dolswap Business Private Limited (merging company/ Transferor Company) for consideration other than Cash.

** Pursuant to the resolution dated 24.09.2024 passed by the members of the company bonus shares of Rs. 10/- each were issued to the eligible members of the Company whose names appeared in the Register of members as on record date i.e. 24/09/2024, in the proportion of 1 new fully paid-up equity share of Rs. 10/- each for every 1 existing fully paid up equity share of Rs. 10/- each held by them (in the ratio of 1:1) .

(b) Terms/Rights attached to equity shares

The Company has only one class of shares referred to as Equity Shares having a par value of ₹ 10. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive the 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.

(c) Details of the shareholders holding more than 5% shares in the Company

	31-Mar-2025		31-Mar-2024	
Equity shares of ₹ 10 each fully paid	No. of Shares	% Held	No. of Shares	% Held
Ashok Goyal	19,55,000	15.71	8,17,500	18.64
Anil Kamboj	9,28,000	7.46	2,99,000	6.82
Giriraj Ratan Kothari	17,02,030	13.67	7,08,515	16.15
Kanishk Goyal	6,57,000	5.28	2,81,000	6.41
Asish Kothari	10,26,000	8.24	3,53,000	8.05
Shyama Kothari	9,50,250	7.63	2,84,000	6.48
Neelam Goyal	9,48,750	7.62	2,20,000	5.02
Ranks Fiscals Pvt. Ltd.	10,00,514	8.04	5,73,000	13.06
Green Fingers (India) Pvt. Ltd.	11,56,000	9.29	-	-

S. JAYKISHAN KOLKATA FRN 309005E Chartered Accountants

TENTY LIMITED Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in ₹ lakhs)

(d) Shareholding of Promoters

	31-Mar-2025		31-Mar-2024		% Change during the year
Equity shares of ₹ 10 each fully paid	No. of Shares	% Held	No. of Shares	% Held	
Ashok Goyal	19,55,000	15.71	8,17,500	18.64	(2.93)
Kanishk Goyal	6,57,000	5.28	2,81,000	6.41	(1.13)
Nishi Goyal	14,000	0.11	7,000	0.16	(0.05)

NOTE 3 - RESERVES AND SURPLUS	31-Mar-2025	31-Mar-2024
Securities Premium		
Opening Balance	1,367.40	739.02
Add: Transfer from Merging Company (refer note 40 (viii))	-	628.38
Less: Transfer for Issue of Bonus Shares	(622.38)	-
Closing Balance	**745.02**	**1,367.40**
Capital Reserve		
Opening Balance	76.97	76.97
Add: Addition during the year	-	-
Add:- Capital Reserve arising on account of consolidation with subsidiary company	46.44	-
Closing Balance	**123.41**	**76.97**
Surplus in Statement of Profit and Loss		
Opening Balance	6,304.08	2,390.44
Add : Addition due to merger (refer Note 40(viii))	-	2,301.64
Add: Profit/(Loss) of merging company for the year ended 31st March 2023	-	430.29
Add: Profit/(Loss) for the year	1,318.77	1,181.71
Closing Balance	**7,622.85**	**6,304.08**
	8,491.28	**7,748.45**

NOTE 4- LONG TERM BORROWINGS	31-Mar-2025		31-Mar-2024	
	Non-Current	Current	Non-Current	Current
Secured				
Term Loans from:				
- Banks	2,102.92	540.46	814.19	234.77
- Financial Institutions	542.75	551.79	552.66	489.40
Bank of Baroda Emergency Credit Guarantee Loan	3.38	193.47		
Vehicle Loans from Banks	61.36	20.86	-	0.59
Unsecured				
From Bank & Financial Insitutions	393.48	463.06	-	-
-From a Related Party	9,214.63	-	-	-
-From Others	1,805.25	-	-	-
	14,123.77	**1,769.65**	**1,366.85**	**724.75**
Less : Current Maturities of Long Term Debt (Note 6)	-	(1,769.65)	-	(724.75)
	14,123.77	-	**1,366.85**	-

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TENTY LIMITED Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹ lakhs)

A. **Details of Security of Tenty Limited :-**

(a) **Terms of Borrowings**

Particulars	Sanction Amount (in ₹ Lakhs)	Disbursed Amount (in ₹ Lakhs)	Variable Rate of Interest (applicable as on 31/03/25)	Period of Repayment	No. of monthly Instalments due
Tata Capital Limited	367.00	367.00	11.70%	60	38
Tata Capital Limited	59.00	59.00	11.25%	60	37
Siemens Financial Services Private Limited	61.83	61.83	11.00%	36	2
Siemens Financial Services Private Limited	54.46	54.46	12.00%	48	19
Siemens Financial Services Private Limited	52.06	52.06	12.00%	48	28
Siemens Financial Services Private Limited	62.09	62.09	12.00%	36	18
Siemens Financial Services Private Limited	37.11	37.11	12.00%	36	18
Siemens Financial Services Private Limited	39.62	39.62	12.00%	36	32
Siemens Financial Services Private Limited	22.56	22.56	12.00%	18	1
Siemens Financial Services Private Limited	24.22	24.22	12.00%	48	21
Siemens Financial Services Private Limited	54.46	54.46	12.00%	48	19
Siemens Financial Services Private Limited	54.46	54.46	12.00%	48	21
Siemens Financial Services Private Limited	46.73	46.73	11.00%	36	24
Siemens Financial Services Private Limited	76.65	76.65	12.00%	36	23
Siemens Financial Services Private Limited	75.00	75.00	12.00%	36	26
Siemens Financial Services Private Limited	107.87	107.87	12.00%	36	26
Siemens Financial Services Private Limited	219.28	219.28	12.00%	36	28
Siemens Financial Services Private Limited	37.11	37.11	12.00%	36	29
Siemens Financial Services Private Limited	40.12	40.12	11.00%	36	26
ICICI Bank Limited	74.65	14.86	10.00%	60	39
ICICI Bank Limited	74.65	47.35	10.00%	60	39
ICICI Bank Limited	390.00	352.85	10.00%	84	65
ICICI Bank Limited	400.00	88.09	9.00%	83	63
		87.96	9.00%	84	63
		89.15	9.00%	83	63
		90.34	9.00%	83	63
ICICI Bank Limited	1,085.00	552.12	9.25%	84	77
ICICI Bank Limited	150.00	150.00	9.25%	17	10
Bank of Baroda - Commercial Vehicle Loan	15.50	15.50	11.40%	36	25

(b) Equipment loans from Tata Capital Limited and Siemens Financial Services Private Limited are secured by way of hypothecation of respective machinery & equipments purchased out of such funds. These are further secured by personal guarantees of Mr. Ashok Goyal & Mr. Kanishk Goyal, Directors of the Company. Loan from Tata Capital of Rs. 200 lakhs is also secured by Fixed deposit of Rs 20 lakhs.

(c) i) Term Loans and Cash Credit facilities (as mentioned in Note 7) from ICICI bank are secured by an exclusive charge on the immovable property at

(a) Plot No: P-67 , 68 and 69,Kasba Industrail Estate, Tiljala, Kolkata 700078.
(b) 1838/1 Jalan Industrial Complex, Gate No. 3, Howrah, West Bengal - 711411.
(c) Plot No. PPF -19, Poly park, Dhulagarh, Sankrail (under Kandua Gram Panchayat), Howrah - 711302.

These are further Secured by way of exclusive charge on
(a) the movable fixed assets of the company at the company.
(b) fixed deposit of ₹ 60 lakhs as 10% margin against LC limit of Rs. 600 lakhs
(c) Currents assets at of the company.

The above loans are also secured by way of personal guarantees of the promoter directors namely Ashok Goyal, Kanishk Goyal and shareholders Giriraj Ratan Kothari and Asish Kothari.

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(Amount in ₹ lakhs)

(d) Loan for commercial vehicle was availed from Bank of Baroda during the period, which is repayable in 36 EMIs of Rs. 0.51 lacs each starting from 03/05/2024. It carries rate of interest @ 2% over BRLLR (9.15%) plus SP (0.25%), which is 11.40% pa. The loan is secured againt the hypothecation of the said vehicle.

B. Details of Security of Polar Elektric Limited :-

(1) **Details of Security:-**

(i) **Term Loan from ICICI Bank**

(a) Personal guarantees of Mr. Ashok Goyal, Mr. Kanishk Goyal, Mr. Asish Kothari, Mr. Giriraj Ratan Kothari and Mrs. Neelam Goyal and Corporate Guarantees of Tenty Limited (Restricted to the value of Lien on Fixed deposit).

(b) Equitable mortgage of :- (a) Unit No. 505 & Unit No. 403, Premises No.6, Biplabi Trailokya Maharaj Sarani, Vaishno Chambers, Kolkata-700001 in the name of Associate Company. (b) Residential property located at A-604, 6th Floor, Village Kesopura, Ajmer Road, Sky 25 Block, Sanganer, Jaipur-302026 in the name of director. (c) Residential Property no. 1A, 3A & 3B, 4A & 4B located at Premises No-2B, Lansdowne Place, Sishumangal Hospital, South 24 Parganas, Kolkata-700029 in the name of directors and shareholders.

(c) Lien on Bank FDRs with interest due thereon for Rs. 1220 Lakhs in the name of Tenty Limited.
Working Capital Term Loan carries an interest rate of One Year MCLR + 0.50% spread with monthly rests.

(ii) **Term Loan from Tata Capital Financial Services Ltd.**

Working Capital Term Loan from Tata Capital Financial Services Ltd has been taken for working capital requirements of the company. The loan carries an interest rate (Floating) of 12% p.a. and is secured by way of Irrevocable and unconditional Personal guarantee of Kanishk Goyal and Asish Kothari, along with a lien on the company's fixed deposit.

(iii) **Bank of Baroda Emergency Credit Guarantee Loan**

Working Capital Term Loan from Bank of Baroda has been taken under Emergency Credit Line Guarantee Scheme to meet the liquidity mismatch arising out of Covid-19. The loan carries an interest rate of One year MCLR + 1% with monthly rests and is at present 8.30% p.a. and is secured by way of extension of hypothecation charge on primary / collateral securities available for existing credit facility (Refer Note 8).

(iv) **Car Loan from Bank of Baroda**

(a) Vehicle Loan 1 is secured by way of hypothecation of underlying vehicle and carries an interest rate of RBIRR + Spread of 2.55% which is 8.18% at present date.

(b) Vehicle Loan 2 is secured by way of hypothecation of underlying vehicle and carries an interest rate of RBIRR + Spread of 2.65% which is 8.73% at present date.

(c) Vehicle Loan 3 is secured by way of hypothecation of underlying vehicle and carries an interest rate of RBIRR + Spread of 2.65% which is 9.12% at present date.

(v) **Car Loan from ICICI Bank**

(a) Vehicle Loan 1 (318921) is secured by way of hypothecation of underlying vehicle and carries fixed interest rate of 9.25%

(b) Vehicle Loan 2 (305292) is secured by way of hypothecation of underlying vehicle and carries fixed interest rate of 9.25%

(c) Vehicle Loan 3 (666306) is secured by way of hypothecation of underlying vehicle and carries fixed interest rate of 9.27%

(2) **Tems of Repayment:-**

(a) i. Term Loan from ICICI Bank - The principal amount of Rs. 900.00 lakhs is repayable in 84 Monthly Instalments of Rs. 10.71 lakhs each w.e.f 31.12.2022.

ii. Term Loan from ICICI Bank - The principal amount of Rs. 1000.00 lakhs is repayable in 84 Monthly Instalments of Rs. 11.90 lakhs each w.e.f 31.07.2023.

(b) Term Loan from Tata Capital Financial Services Ltd.is repayable in 24 equal monthly installments of Rs 16.67 lakhs each w.e.f 05.01.2024.

(c) Term Loan from Bank of Baroda - The principal amount of Rs. 457.00 lakhs is repayable in 36 Monthly Instalments of Rs. 12.69 Lakhs each after a moratorioum of 24 months. The interest is payable monthly.

S. JAYKISHAN KOLKATA FRN-309005E Chartered Accountants

TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

(d) Vehicle Loan 1 from Bank of Baroda is repayable in 60 equal monthly installments of Rs. 0.41 lakhs each w.e.f 10.04.2023.
Vehicle Loan 2 from Bank of Baroda is repayable in 60 equal monthly installments of Rs. 0.41 lakhs each w.e.f 10.04.2023.
Vehicle Loan 3 from Bank of Baroda is repayable in 60 equal monthly installments of Rs. 0.26 lakhs each w.e.f 10.06.2023.
Vehicle Loan 1 (318921) from ICICI Bank is repayable in 60 equal monthly installments of Rs. 0.36 lakhs each w.e.f 10.10.2024.
Vehicle Loan 2 (305292) from ICICI Bank is repayable in 60 equal monthly installments of Rs. 0.35 lakhs each w.e.f 10.10.2024.
Vehicle Loan 3 (666306) from ICICI Bank is repayable in 60 equal monthly installments of Rs. 0.36 lakhs each w.e.f 05.02.2025.

(e) Unsecured Loan from a related party carries an interest rate of 11.5% p.a. The said loan is repayable on mutually agreed terms and is stated by the company to be long term in nature.

(f) Unsecured Loans, bearing interest at various rates, from other parties are repayable on mutually agreed terms and are stated by the company to be long term in nature.

(g) Unsecured Loan of Rs. 70 Lakhs from ICICI Bank Ltd. is repayable in 36 equal monthly installments of Rs. 2.43 lakhs each w.e.f 05.02.2024.

(h) Unsecured Loan of Rs. 50.56 Lakhs from Poonawala Fincorp Ltd. is repayable in 24 equal monthly installments of Rs. 2.46 lakhs each w.e.f 03.11.2024.

(i) Unsecured Loan of Rs. 75 Lakhs from Tata Capital Financial Services is repayable in 36 equal monthly installments of Rs. 2.62 lakhs each w.e.f 03.12.2024.

(j) Unsecured Loan of Rs. 40.38 Lakhs from SMFG India Credit Company Ltd is repayable in 49 equal monthly installments of Rs. 1.14 lakhs each w.e.f 04.12.2024.

(k) Unsecured Loan of Rs. 49 Lakhs from Kotak Mahindra Bank is repayable in 24 equal monthly installments of Rs. 2.40 lakhs each w.e.f. 05.12.2024.

NOTE 12 - DEFERRED TAX

The Company has accounted for Deferred Tax Liability/(Assets) as computed under Accounting Standard 22- 'Accounting for taxes on Income'. The movement of major components of deferred tax Liabilities is as under:

	31-Mar-2025	31-Mar-2024
Deferred tax Asset/(Liability) -		
Impact of difference between tax depreciation and depreciation as per books	(5.10)	36.36
	(5.10)	**36.36**

NOTE 5 -OTHER LONG TERM LIABILITIES	31-Mar-25	31-Mar-24
Deposits from Dealers and Agents	267.07	-
	267.07	**-**

NOTE 6 -LONG TERM PROVISIONS	31-Mar-25	31-Mar-24
Provision for Gratuity	262.29	47.79
Provision for Warranty	8.00	-
	270.29	**47.79**

NOTE 7 - SHORT TERM BORROWINGS	31-Mar-2025	31-Mar-2024
Secured		
From Banks		
- Cash Credit facilities	2,385.55	877.93
- Over Draft facilities	3,986.58	-
- Working Capital Loan	1,495.25	-
Current Maturities of Long Term Borrowings (Note 4)	1,769.65	724.75
Unsecured		
From Bodies Corporate	50.00	50.00
Channel Finance facility from Financial Institutions	7,811.32	-
	17,498.35	**1,652.68**

S. JAYKISHAN KOLKATA FRN 309005E Chartered Accountants

TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

(A) Details of Security of Tenty Limited :-

(a) Cash credit facility from ICICI bank is secured as mentioned in Note 4(c). It carries interest @ repo rate plus spread of 2.75%.

(b) Cash credit/overdraft facility from Yes Bank are secured by way of first pari passu charge - ICICI Bank Limited on immovable, movable and current assets as mentioned in note 4(c) above. The above cash credit facilities are also secured by way of personal guarantee of Directors Ashok Goyal, Kanishk Goyal, Nishi Goyal and Shareholders Giriraj Ratan Kothari and Asish Kothari. It carries interest @ EBLR plus 2.6% (spread/markup).

(c) Overdraft facility from Jana Bank is secured against Fixed Depsoits of equal amount. It carries interest @ 11% p.a.

(d) Loans from bodies corporate carry interest rate at 9% to 10% p.a.

(B) Details of Secutiy of Polar Elektric Limited:-

(a) Union Bank

(i) Hypothecation of all present and future stock and book debts of the Company.

(ii) Lien on Bank FDRs with interest due thereon for Rs. 4.93 Lakhs in the name of the Company.

(iii) Personal guarantees of Mr. Ashok Goyal, Mr. Giriraj Ratan Kothari, Mr. Kanishk Goyal and Mr. Asish Kothari .

(iv) Corporate Guarantees of M/s Ranks Fiscals Pvt. Ltd.

(b) ICICI bank

(i) Personal guarantees of Mr. Ashok Goyal, Mr. Kanishk Goyal, Mr. Asish Kothari, Mr. Giriraj Ratan Kothari and Mrs. Neelam Goyal and Corporate Guarantees of Tenty Limited (Restricted to the value of Lien on Fixed deposit).

(ii) Equitable mortgage of :- (a) Unit No. 505 & Unit No. 403, Premises No.6, Biplabi Trailokya Maharaj Sarani, Vaishno Chambers, Kolkata-700001 in the name of Associate Company. (b) Residential property located at A-604, 6th Floor, Village Kesopura, Ajmer Road, Sky 25 Block, Sanganer, Jaipur-302026 in the name of director. (c) Residential Property no. 1A, 3A & 3B, 4A & 4B located at Premises No-2B, Lansdowne Place, Sishumangal Hospital, South 24 Parganas, Kolkata-700029 in the name of directors and shareholders.

(iii) Lien on Bank FDRs with interest due thereon for Rs. 1220 Lakhs in the name of Tenty Limited

(iv) Plot No. PPF-19, Polypark, Dhulagarh, Under Kandua, Gram Panchayat, Howrah- 711302 in the name of Tenty Limited

Rate of Interest :-

Working Capital Loans and Overdraft Faciity from above said banks carries an interest rate ranging between 9%p.a. to 11%p.a. with monthly rests.

Channel Finance facilities availed from financial institutions (unsecured) carries an interest rate ranging between 9.70% p.a to 16.42% p.a.

NOTE 8 -TRADE PAYABLES	**31-Mar-2025**	**31-Mar-2024**
Sundry Creditors		
For Goods:		
Due to Micro and Small Enterprises	1,351.40	262.20
Due to others	25,845.84	3,123.18
Acceptances (Liability under L/C)**	1,962.04	150.16
Bill Discounting Facilities from Banks and NBFCs	8,814.85	4,516.14
	37,974.13	**8,051.68**

Dues to Micro and Small Enterprises (as per the intimation received from vendors by the Company)		
a. The principal amount and the interest due thereon remaining unpaid		
- Principal	1,296.48	261.63
- Interest	54.92	0.57
b. Interest paid by the buyer under MSMED Act, 2006 along with the amounts of the	-	-
c. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
d. The amount of interest accrued and remaining unpaid at the end of accounting year*	-	-
e. Interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

* The interest on delay payment to micro and small enterprises has been provided and paid where there is contractual term with the vendor.

** Term Deposit of Rs 115 Lakhs is under lien as margin against Letter of Credit facility from Bank.

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

As at March 2025

Particulars	Outstanding for following periods from date of transaction				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,343.31	8.10	-	-	1,351.40
(ii) Others	36,622.36	0.36	-	-	36,622.73
Total	**37,965.67**	**8.46**	-	-	**37,974.13**

As at March 2024

Particulars	Outstanding for following periods from date of transaction				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	262.20	-	-	-	262.20
(ii) Others	7,789.48	-	-	-	7,789.48
Total	**3,535.54**	-	-	-	**8,051.68**

NOTE 9 -OTHER CURRENT LIABILITIES

	31-Mar-2025	31-Mar-2024
Capital Creditors	81.69	1.00
Advances from customer	208.13	115.86
Interest Accrued but not due	453.70	-
Other Payables for		
- Employee Benefits Expenses	696.97	150.60
- Statutory Liabilities	642.10	82.85
- Accrued Expenses	1,299.68	150.08
	3,382.27	**500.39**

NOTE 10 -SHORT TERM PROVISIONS

	31-Mar-2025	31-Mar-2024
Provision for Employee Benefits		
-Gratuity	14.68	-
Provision for Warranty	15.84	- -
	30.52	-

NOTE 13 - NON CURRENT INVESTMENTS

	31-Mar-2025	31-Mar-2024	31-Mar-2025	31-Mar-2024
	Nos.	Nos.	Amount	Amount
Non-Trade				
(Valued at cost unless otherwise stated)				
Investment in Equity Shares				
Quoted				
Linc Limited (Formerly known as Linc Pen and Plastics Limited) (F.V ₹ 5/-) (as on 31.3.24- Rs. 10/-)	1,00,000	25,000	10.35	10.35
Unquoted				
In Others:				
Green Fingers (India) Private Limited(F.V ₹ 10/-)	-	34,500	-	13.50
Investments in Gold/Silver				
God's Statue (Silver)	-	-	1.99	1.99
	1,00,000	59,500	**12.34**	**25.84**
Aggregate Book value of Quoted investment in shares			10.35	10.35
Aggregate Market value of Quoted investment in shares			102.31	128.34

NOTE 14 - LONG TERM LOANS AND ADVANCES

	31-Mar-2025	31-Mar-2024
(Unsecured, Considered Good)		
Advances against Capital Purchases*	200.12	94.71
	200.12	**94.71**

*includes Rs. 46.44 Lakhs paid to a supplier by the amalgamating company of the subsidiary(earlier classified as Capital Work-In-Progress) for a project that has been subsquently abandoned. The advance given will be utilised fror another project.

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TENTY LIMITED Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

NOTE 11 - PROPERTY, PLANT & EQUIPMENTS

(Amount in ₹ lakhs)

Particulars	TANGIBLE											
	Freehold Land	Leasehold Land	Factory Shed	Building	Plant and Machinery	Office Equipments	Moulds	Computers	Furniture & Fixtures	Electrical Installation	Vehicles	Total
Gross Block												
As at March 31, 2023	-	193.93	-	1,266.96	3,986.74	30.84	2,429.29	21.13	63.15	367.02	91.91	8,450.99
Transfer from Merging Company	99.65	-	-	812.38	1,733.40	13.01	1,311.43	7.00	30.87		107.81	4,115.55
Additions	-	-	-	53.35	1,038.82	13.89	258.46	2.17	0.64	38.06	-	1,405.39
Disposals	-	-	-	-	(118.66)	-	-	-	-	-	-	(118.66)
As at March 31, 2024	99.65	193.93	-	2,132.69	6,640.30	57.74	3,999.18	30.31	94.66	405.08	199.72	13,853.27
As at March 31, 2024- Subsidiary Company	-		24.17		381.15	55.10		87.44	115.25	8.32	65.51	736.94
Additions	31.46	-	2.92	649.45	1,016.63	11.92	153.11	27.08	126.21	27.86	76.79	2,123.43
Adjustment*	35.88	(149.60)		113.71	-	-	-	-	-	-	-	-
Disposals	-	-		(953.10)	(112.92)	-	(42.00)	-	-	-	-	(1,108.02)
As at March 31, 2025	166.99	44.33	27.09	1,942.76	7,925.16	124.76	4,110.29	144.83	336.12	441.26	342.02	15,605.62

Depreciation

Particulars	Freehold Land	Leasehold Land	Factory Shed	Building	Plant and Machinery	Office Equipments	Moulds	Computers	Furniture & Fixtures	Electrical Installation	Vehicles	Total
As at March 31, 2023	-	29.73	-	522.14	3,179.78	24.48	2,010.71	18.29	57.83	295.53	80.70	6,219.19
Transfer from Merging Company	-	-	-	236.56	1,390.39	10.92	1,076.54	6.41	18.73		93.09	2,832.64
Charge for the year	-	1.36	-	60.16	380.51	4.44	213.13	2.60	1.70	26.27	7.75	697.92
Disposals	-	-	-	-	(97.62)	-	-	-	-	-	-	(97.62)
As at March 31, 2024	-	31.09	-	818.86	4,853.05	39.84	3,300.37	27.31	78.27	321.80	181.54	9,652.12
As at March 31, 2024- Subsidiary Company			9.27		203.85	24.98		74.01	62.72	6.14	14.87	395.84
Charge for the year			0.82	65.12	491.11	11.59	189.50	11.50	20.88	21.19	18.74	830.45
Adjustment*		(20.85)	-	20.85								-
Disposals				(44.57)	(46.36)		(33.11)					(124.04)
As at March 31, 2025	-	10.24	10.09	860.26	5,501.65	76.41	3,456.76	112.82	161.87	349.13	215.15	10,754.37
Net Block												
As at March 31, 2024	99.65	162.84	-	1,313.84	1,787.25	17.90	698.81	3.00	16.40	83.28	18.18	4,201.15
As at March 31, 2025	166.99	34.09	17.00	1,082.50	2,423.51	48.35	653.53	32.01	174.26	92.13	126.87	4,851.25

TENTY LIMITED
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(Amount in ₹ lakhs)

Particulars	INTANGIBLE					TOTAL
	Computer Software	ERP Software	Trade Mark	Marketing Rights	Goodwill	
Gross Block						
As at March 31, 2023	1.47	-	-	-	-	1.47
Transfer from Merging Company	0.87					0.87
Additions	-	-	-	-	38.05	38.05
As at March 31, 2024	2.34	-	-	-	38.05	40.39
As at March 31, 2024- Subsidiary	79.55	170.67	4,998.15	27,907.00	-	33,155.37
Additions	170.88	-	-	-	-	170.88
Disposals	-	-	-	-	-	-
As on 31st March 2025	252.77	170.67	4,998.15	27,907.00	38.05	33,366.64
Ammortisation						
As at March 31, 2023	1.47	-	-	-	-	1.47
Transfer from Merging Company	0.83					0.83
Charge for the year	-	-	-	-	7.61	7.61
Disposals	-	-	-	-	-	-
As at March 31, 2024	2.30	-	-	-	7.61	9.91
As at March 31, 2024- Subsidiary	39.59	154.63	4,998.15	1,395.35		6,587.72
Charge for the year	31.79	6.57	-	2,790.71	7.61	2,836.68
Disposals	-	-	-	-	-	-
As on 31st March 2025	73.68	161.20	4,998.15	4,186.06	15.22	9,434.31
Net Block						
As at March 31, 2024	0.04	-	-	-	30.44	30.48
As at March 31, 2025	179.09	9.47	-	23,720.94	22.83	23,932.33

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

Particulars	Capital work in progess
As at March 31, 2023	-
Additions	525.96
Additions : Merging Company	16.38
Less: Capitalised	-
As at March 31, 2024	**542.34**
Additions	810.60
Less: Capitalised	(1,265.84)
As at March 31, 2025	**87.10**

CWIP Ageing Schedule

CWIP	Amount in CWIP as on 31-03-2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	**87.10**	-	-	-	**87.10**
Projects temporarily suspended	-	-	-	-	-

CWIP	Amount in CWIP as on 31-03-2024				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	**542.34**	-	-	-	**542.34**
Projects temporarily suspended	-	-	-	-	-

Note:

a) Gross block includes assets acquired through finance facilities as mentioned in note 4 and 7

b) During the year, Leasehold Land converted to Freehold Land on payment of premium. Accordingly, Cost of Leasehold Land & Building thereon and related accumulated amortisation transferred to Freehold Land & Building.

c) SAP B1 Software was completely into operational stage hence got capitalised in Computer Software in F.Y. 2024.25

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

NOTE 15- OTHER NON CURRENT ASSETS	31-Mar-2025	31-Mar-2024
Security Deposit	676.26	470.71
Fixed Deposits with Banks with more than 12 months maturity	-	37.13
	676.26	**507.84**

NOTE 16 - INVENTORIES	31-Mar-2025	31-Mar-2024
(At cost or net realisable value whichever is lower)		
Raw Materials	1,301.56	630.44
Finished Goods*	11,507.82	192.84
Work in progress	870.03	523.82
Stores and Spares, Tools and Packing Materials**	884.65	65.13
	14,564.07	**1,412.23**
*includes Goods-in-transit	**15.36**	**18.59**

**includes component & spares lying at branches for After Sale Service.

NOTE 17 - TRADE RECEIVABLES	31-Mar-2025	31-Mar-2024
Unsecured, considered good	40,690.77	12,020.29
	40,690.77	**12,020.29**

As at March 2025

Particulars	Outstanding for following periods from date of transaction					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	38,379.29	1,203.16	984.91	123.41		40,690.77
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Add: Unbilled Revenue						-
Total	**38,379.29**	**1,203.16**	**984.91**	**123.41**	-	**40,690.77**

As at March 2024

Particulars	Outstanding for following periods from date of transaction					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	10,483.89	1,297.83	238.57	-	-	12,020.29
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Add: Unbilled Revenue						-
Total	**10,483.89**	**1,297.83**	**238.57**	-	-	**12,020.29**

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

NOTE 18 - CASH AND BANK BALANCES	31-Mar-2025	31-Mar-2024
Cash and Cash Equivalents		
Cash in Hand	39.56	13.89
Balances with Scheduled Banks		
- In Current Accounts	19.12	216.34
- In Cash credit (positive balances) - BOB	-	418.30
	58.68	648.53
Other Bank Balances		
-Term Deposits with Banks**	-	-
- Fixed Deposits*	2,837.64	97.49
- Less: Deposits with residual maturity of more than 12 months	-	(37.13)
	2,837.64	60.36
	2,896.32	708.89
* Includes fixed deposit under lien with ICICI Bank for corporate guarantee provided for credit facilities availed by Polar Elektric Limited.	1,220.00	
*Term Deposits under lien with Bank as margin and collateral security against the Letter of Credit, Purchase Bill Discounting and Cash Credit Limit	1,602.58	
*Pledged with sales tax department as security	15.06	

NOTE 19 - SHORT TERM LOANS & ADVANCES	31-Mar-2025	31-Mar-2024
(Unsecured, Considered Good)		
Advances recoverable in cash or kind		
- To Suppliers, Contractors and Others**	226.83	157.32
- To Workers and Staff	31.91	19.59
Prepaid Expenses	193.96	146.59
Income Tax and Tax Deducted at Source (Net of Provisions)	358.68	55.74
Margin Money on bills discounted	825.91	-
GST Input Credit Receivable	650.83	-
Other Receivables*	39.91	30.85
	2,328.03	410.09

* includes TDS receivable from NBFC, Dividends and others
** includes advances given to creditors for expenses

NOTE 20 - OTHER CURRENT ASSETS	31-Mar-2025	31-Mar-2024
(Unsecured, considered good)		
Interest Receivable on Fixed Deposits	95.88	-
Other Receivables*	48.53	-
	144.41	-

*includes rent receivable and amount receivable from employee amounting to Rs. 9.93 Lakhs in the form of cash embezzled.

NOTE 21 - REVENUE FROM OPERATIONS	31-Mar-2025	31-Mar-2024
Sale of Products		
- Manufactured Goods	31,202.56	28,732.78
- Traded Goods	10,341.17	7,427.45
Other Operating Revenue		
Sale of Services (Job Work)	7.96	64.55
	41,551.70	36,224.78

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

Details of Products sold		
Manufactured Goods sold		
- Refill	1,064.17	2,545.55
- Pen & Pen Parts	14,341.23	13,571.86
- Plastic Caps	3,517.24	2,848.00
- Plastic Box	4,987.09	4,451.58
- Fan Components	4,160.83	2,428.62
- Pet Pre-Forms	2,363.63	2,062.76
- Meter Box	564.07	385.66
- Others	204.30	438.74
	31,202.56	**28,732.78**
Trading Goods sold		
- Master Batch/ Plastic Granules	997.55	1,534.90
- Fan / Fan Component	8,292.52	4,786.04
- Other Appliances	1,051.10	1,106.51
	10,341.17	**7,427.45**

NOTE 22 - OTHER INCOME	31-Mar-2025	31-Mar-2024
Interest Income		
- On loans given	370.92	114.54
- On security deposit	24.85	18.48
- On fixed deposits with bank	54.68	5.80
Dividend Income	1.25	1.25
Profit on sale/disposal of Property, Plant & Equipment	329.69	7.90
Profit on sale of Investment	109.34	-
Scrap Sales	3.61	-
Income from Displays	6.00	6.00
Commission on guarantee given	8.56	-
Foreign Exchange Fluctuation gain	3.38	10.30
Sundry Liabilities Written Back	0.40	
	912.68	**164.27**

NOTE 23 - COST OF RAW MATERIAL CONSUMED	31-Mar-2025	31-Mar-2024
Raw Materials Consumed		
Opening Stock	630.44	332.06
Add: Transfer from Merging Company	-	204.26
Add: Purchases	22,763.05	20,581.89
	23,393.49	21,118.21
Less: Closing Stock	1,111.77	630.44
Consumption of Raw Materials	**22,281.72**	**20,487.77**

NOTE 24 - PURCHASE OF TRADED GOODS	31-Mar-2025	31-Mar-2024
Master Batch/ Plastic Granules	994.37	1,267.85
Fan / Fan Component	8,110.53	4,631.80
Other Appliances	1,015.81	1,077.60
	10,120.71	**6,977.25**

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TENTY LIMITED Kolkata

(Amount in ₹ lakhs)

NOTE 25 - CHANGE IN INVENTORIES	31-Mar-2025	31-Mar-2024
Closing Stock		
Finished Goods (includes stock in transit)	328.99	192.84
Work-in-progress	870.02	523.82
	1,199.01	**716.66**
Opening Stock		
Finished Goods	192.84	101.72
Work-in-progress	523.82	206.62
Add: Transfer from Merging Company		
-Finished goods	-	23.81
-Work-in-progress	-	201.51
	716.66	**533.66**
	482.35	**183.00**

NOTE 26 - EMPLOYEE BENEFITS EXPENSES	31-Mar-2025	31-Mar-2024
Salaries, Wages and Allowances	1,427.02	1,308.85
Directors' Remuneration	111.90	90.00
Contribution to Provident and other Funds	132.39	122.12
Gratuity	48.20	36.65
Staff Welfare Expenses	19.45	11.66
	1,738.95	**1,569.28**

NOTE 27 - FINANCE COST	31-Mar-2025	31-Mar-2024
Interest On		
- Term Loan	223.07	222.36
- Working Capital Loan	271.62	337.90
- Unsecured Loans from Banks & Financial Instituutions	49.46	1.03
- Loan from Bodies Corporate	5.19	6.39
- Bill Discounting	612.54	478.21
Bank Charges	50.43	14.63
Commission on Bill Discounting	12.02	4.69
Brokerage on finance	0.88	6.81
Loan Processing Charges	30.90	21.25
	1,256.10	**1,093.27**

NOTE 28 - OTHER EXPENSES	31-Mar-2025	31-Mar-2024
A. Manufacturing Expenses		
Consumption of Stores and Spare Parts	258.81	310.06
Power and Fuel	1,547.12	1,378.33
Job Work & labour charges	563.95	448.35
Packing Material	1,606.18	1,447.54
Freight Inward	54.40	42.93
Repairs to Building	17.29	39.31
Repairs to Plant & Machinery	52.20	34.65
Repairs to Others	50.40	58.48
Total (A)	**4,150.35**	**3,759.66**

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TENTY LIMITED
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹ lakhs)

B. Administration and Selling Expenses

Rent	121.33	94.26
Royalty	21.36	20.47
Insurance	40.25	31.48
Rates and Taxes	25.51	13.54
Director Sitting Fees	0.72	-
Freight and Handling Expenses	83.63	103.26
Advertisement and Sales Promotion Expenses	31.49	2.11
Telephone Expense	2.88	2.19
Printing and Postage Expenses	6.29	5.98
Interest on Delayed Payments^^	99.08	-
Fine & Penalty	0.32	-
Travelling & Conveyance Expenses	6.56	8.45
Legal & Professional Expenses *	112.22	29.15
Sundry Balances Written off	13.48	27.35
Motor Car Maintenance Expenses	24.27	28.10
Maintainance and Service Charges	15.66	9.98
Security Service Charges	69.84	63.46
CSR Expenses	17.00	20.05
Payment to Auditors		
As Audit Fees	7.00	2.70
As Tax Audit fees	1.50	0.60
Other matters ^	3.50	-
Miscellaneous Expenses #	21.80	12.98
Total (B)	**725.69**	**476.12**
Total (A+B)	**4,876.04**	**4,235.77**

* Includes Rs. 12.75 lacs (31/03/2024: Rs Nil) towards IPO (aborted) related expenses
^ towards IPO (aborted) related expenses
# Includes Rs. 0.29 lacs (31/03/2024: Rs Nil) towards IPO (aborted) related expenses
^^ includes on interest on MSME Rs. 54.95 lacs (31/03/2024: Rs. Nil)

NOTE 29- EARNINGS PER SHARE	**31-Mar-2025**	**31-Mar-2024**
Weighted average number of Equity Shares outstanding during the year	94,46,558	43,85,815
Profit after Tax attributable to Equity Shareholders (₹)	1,318.98	1,181.71
Nominal Value of Ordinary Shares (₹)	10.00	10.00
Number of shares to be issued on account of merger	-	18,38,000
Number of shares to be issued on account of Bonus Shares	-	-
Earnings Per Share (Basic) (₹)*	13.96	26.94
Earnings Per Share (Diluted) (₹)	13.96	18.99

*Calculated on the weighted average total number of shares before considering the shares issued to the

NOTE 30- CAPITAL COMMITMENT AND OTHER COMMITMENT

The outstanding commitments against procurement of capital goods amounts to ₹ 52.04 lakhs (Year ended 31st March, 2024- ₹ 250.59 lakhs), which comprises of capital goods ordered to domestic as well as overseas vendors.

NOTE 31 - OPERATING LEASE

The Company has taken commercial premises under cancelable operating leases. The escalation clause is applicable on renewal. There are no restrictions imposed by lease agreements. These lease agreements are normally renewed on expiry.

Particulars	**31-Mar-2025**	**31-Mar-2024**
Lease payments for the year	121.33	94.26

NOTE 32

Balances of certain debtors and creditors are subject to confirmation and reconciliation. In the opinion of the management, current assets, loan and advances will have value on realization in the ordinary course of business at least equal to the amount at which they are stated.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

NOTE 33 - RELATED PARTY

A. Names of the related party and related party relationship:

i) Key Management Personnel
Ashok Goyal - Managing Director
Kanishk Goyal - Director
Nishi Goyal - Director (w.e.f. 14-06-2024)
Mr. Ramesh Kumar Dhanuka (Till 31.12.2024)

Sunita Shah - Company Secretary
Vikram Khaitan - CFO

ii) Parties where key management personnel or their relatives have significant influence
Ranks Fiscals Private Limited
Hi Tech Engineering Co.
KKG Industries
Green Fingers (India) Pvt. Ltd.
KKG Electricals
Hi Tech Engineering Industries
Excellent Moulders

iii) Relatives of Key Management Personnel with whom transactions have been entered
Neelam Goyal
Usha Goyal
Nishi Goyal
Raj Kumar Goyal

B. The following transactions were carried out with the related parties in the ordinary course of business

PARTICULARS	31-Mar-2025	31-Mar-2024
Purchase of Goods		
KKG Industries	330.11	
Excellent Moulders	2,337.74	641.86
KKG Electricals	9.06	
HI-Tech Engineering Industries	22.02	
	2,698.93	**641.86**
Purchase of Fixed Assets		
Excellent Moulders	-	2.90
	-	**2.90**
Royalty Paid		
Kanishk Goyal	21.36	-
	21.36	-
Expenses Reimbursed		
Ashok Goyal	3.60	-
Mr. Ramesh Kumar Dhanuka	2.89	
Mr. Kanishk Goyal	6.00	
	12.49	-
Rent Paid		
Neelam Goyal	-	8.61
	-	**8.61**

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Director's and KMP Remuneration		
Ashok Goyal	94.50	90.00
Nishi Goyal	13.80	-
Mr. Kanishk Goyal	130.78	
Mr. Chandra Shekhar Khaitan	7.84	
Sunita Shah	8.07	-
Vikram Khetan	8.11	-
	263.10	**90.00**
Consultancy Fees		
Mr. Ramesh Kumar Dhanuka	16.11	-
	16.11	-
Relatives of Key Managerial Personnel		
Usha Goyal - Salary	5.75	12.30
Nishi Goyal- Salary (Director w.e.f 14-06-2024)	2.48	14.90
Neelam Goyal- Salary	14.09	11.28
Raj Kumar Goyal- Salary	8.40	-
	30.72	**38.48**
Sale of goods		
Ashok Goyal	0.06	-
KKG Industries	226.77	0.20
Green Fingers India Pvt. Ltd.	0.93	
Excellent Moulders	722.42	578.49
	950.18	**578.69**
Loan Taken		
Ranks Fiscals Pvt. Ltd.	9,754.25	-
	9,754.25	-
Loan Given		
Ranks Fiscals Private Limited	16,599.98	-
	16,599.98	
Interest on Loan given		
Ranks Fiscals Private Limited	350.20	-
	350.20	-
Loan received back		
Ranks Fiscals Private Limited	16,599.98	-
	16,599.98	-
Repayment of Loan and Other Liability		
Ranks Fiscals Pvt. Ltd.	7,958.14	-
	7,958.14	-
Interest Expense		
Ranks Fiscals Pvt. Ltd.	860.05	-
	860.05	-

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TENTY LIMITED Kolkata

Rent Received		
Ranks Fiscals Pvt. Ltd.	1.20	-
	1.20	-
Payment of Interest		
Ranks Fiscals Pvt. Ltd.	671.22	
	671.22	
Closing Balances as on 31st March,2025		
Sundry Debtors		
Excellent Moulders	0.01	0.01
KKG Industries	-	0.24
	0.01	**0.25**
Payable for Remuneration and Salary		
Ashok Goyal	4.73	-
Usha Goyal	-	1.15
Nishi Goyal (Director w.e.f 14-06-2024)	1.44	1.24
Neelam Goyal	0.50	0.94
Raj Kumar Goyal	1.20	-
Sunita Shah	1.14	-
Vikram Khaitan	0.83	-
	9.84	**3.33**
Sundry Creditors		
Excellent Moulders	58.97	-
KKG Industries	1,006.59	-
KKG Electricals	11.46	-
Green Fingers (India) Pvt. Ltd.	0.16	-
Hi Tech Engineering Industries	7.20	-
	1,084.38	-
Other Current Liabilities		
Royalty Payable to Kanishk Goyal	15.24	-
Ranks Fiscals Pvt. Ltd.	2.48	-
	17.72	-
Security Deposit Given		
Neelam Goyal	-	2.00
	-	**2.00**
Loan Taken		
Ranks Fiscals Pvt. Ltd.	9,214.63	-
	9,214.63	-
Rent Receivable		
Ranks Fiscals Pvt. Ltd.	0.59	-
	0.59	-
Consultancy Fees Payable		
Mr. Ramesh Kumar Dhanuka	1.19	-
	1.19	-

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TENTY LIMITED Kolkata

TENTY LIMITED
(Formerly Tenty Private Limited)
CIN: U36991WB1997PLC085833
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹ lakhs)

NOTE 34 - CONTINGENT LIABILITY AND COMMITMENTS (to the extent not provided for)

	31-Mar-2025	31-Mar-2024
Claims against company not acknowledged as debts		
Contingent Liabilities		
Disputed claims/ levies in respect of :		
a) Entry Tax matters *	126.48	-
b) Goods and Service Tax matters	1,504.20	-
c) Central Excise Tax matters	15.94	-
d) ESIC matters	1.64	-
e) Excise Duty matters	13.08	-
f) Income Tax matters	151.88	-
g) VAT/CST	84.83	-
Corporate Guarantees		
a) Corporate Guarantee for credit facilities given by Bank of Baroda		
-To Excellent Moulders	-	1,350.00

* The company had a claim arising out of dispute pending with the West Bengal Entry Tax Authorities. In this matter West Bengal Taxation Tribunal (WBTT), held the levy of Entry tax under sections 5 & 6 of the West Bengal Finance Act 2017, as unconstitutional. However, during the financial year 2024-25, the Hon'ble Calcutta High Court has set aside the order of WBTT. Thereafter the company has prefered a Special Leave Petition against the said order and the matter is now under sub-judice before the Hon'ble Supreme Court of India. Accordingly, the said amount is treated as contingent liability in the current financial year.

NOTE 35 - CIF VALUE OF IMPORT

	31-Mar-2025	31-Mar-2024
Raw Materials	138.31	-
Capital Goods	223.41	491.32
Store and Spare Parts	4.96	0.45
	366.67	**491.78**

NOTE 36 - CONSUMPTION OF IMPORTED AND INDIGENOUS RAW MATERIALS AND STORES AND SPARES

	31-Mar-2025		31-Mar-2024	
	Amount	% of total	Amount	% of total
Raw Materials				
- Import	138.31	0.61%	-	0.00%
- Indigenous	22,624.74	99.39%	20,581.89	100.00%
Stores & Spare Parts				
- Import	2.82	1.09%	0.45	0.15%
- Indigenous	255.99	98.91%	309.60	99.85%

NOTE 37- Foreign Exchange Earnings and Outgo

	31-Mar-2025	31-Mar-2024
Expenditure in Foreign Currencies (Refer Note : 36)		

NOTE 38- DETAILS OF EXPENDITURE ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

As per Section 135 of the Act, a Company meeting the applicability threshold, is required to spend at least 2% of its average net profit for the immediate preceeding three financial years on CSR activities as per the provisions of the Companies Act, 2013.

Particulars	31-Mar-2025	31-Mar-2024
(a) Amount required to be spent by the Company during the year	16.36	20.02
(b) Unspent amount brought forward	-	-
(c) Amount spent during the year		
(i) Construction/acquisition of any asset	-	-
(ii) On purposes other than (i) above	17.00	20.05
Unspent/(Overspent) Amount	**(0.64)**	**(0.03)**
(d) Nature of CSR Activities :	Education and Health Care	

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(Amount in ₹ lakhs)

NOTE 39- SEGMENT INFORMATION

Information about Primary Business Segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM), identified as the Board of Directors of the Company. From the internal organisation of the Company's activities and consistent with the internal reporting provided to the chief operating decision maker and after considering the nature of its operations, Fans including fan parts and Plastic products are the two segments thus identified. The company operates in these two segments and has all non-current assets in India. Income/ expenses relaing to the enterprise as a whole and not allocable on a reasonable basis to business segments are reflected as unallocable corporate income/ expense.

A description of the types of products of each reportable business segment is as follows:

a) Electric Fans, Fan parts and components and Appliances

b) Plastic Containers, Pen and Pen Parts and Refills

Information about business segments:

Particulars	31-Mar-2025			31-Mar-2024		
	Plastic Containers, Pen Parts & Refill	Electric Fans, parts and component , Appliances	Total	Plastic Containers, Pen Parts & Refill	Electric Fans, parts and component , Appliances	Total
1. Segment Revenue						
External revenue	27,826.04	13,725.66	41,551.70	29,068.09	7,156.69	36,224.78
2. Segment Result						
Operating Profit	2,113.64	1,219.75	**3,333.39**	2,800.63	427.09	3,227.71
Unallocated expenses (net of unallocated revenue)			595.92			74.27
Less: Finance costs			(1,256.10)			(1,093.27)
Less: Depreciation and amortisation expenses			(783.90)			(705.54)
Profit before tax			**1,889.30**			**1,503.17**
Less: Tax expense			(570.54)			(321.46)
Profit after tax			**1,318.77**			**1,181.71**
3. Other Information						
Segment assets	17,227.07	66,264.97	83,492.04	10,964.59	8,888.09	19,852.68
Unallocated assets			6,890.96			137.54
Total Assets			**90,383.00**			**19,990.22**
Segment liabilities	8,947.31	33,944.54	42,891.85	1,778.99	6,587.87	8,366.86
Unallocated liabilities			47,491.15			11,623.36
Total Liabilities			90,383.00			**19,990.22**

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TENTY LIMITED Kolkata

Note 40 Additional Regulatory Information required by Schedule III

(i) The Company does not have any transaction with companies struck off under Section 248 of the Companies Act 2013 or Section 560 of the Companies Act, 1956.

(ii) The title deeds of all the immovable properties were duly executed in the name of the Company.

	Description of Property	Gross carrying Value (₹ Lakhs)	Deeds are held in the name of following entity
Land	Jalan Complex, Village baniara, Dist Howrah - 711411, West Bengal	99.65	Dolswap Business Private Limited - merging entity

(iii) Security of Current Assets against borrowings refer Note-7

(iv) No proceedings have been initiated or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made therunder.

(v) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(vi) There are no charges created or satisfied during the year, which are pending to be registered with the Registrar of Companies beyond the s

(vii) There is no non-compliance with regard to the number of layers of companies prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(viii) (a) Pursuant to a scheme of amalgamation approved by the Hon'ble National Company Law Tribunal (NCLT), vide Order dated 06/03/2024, Dolswap Business Private Limited being the Transferor Company has amalgamated with Tenty Private Limited being the Transferee Company w.e.f. the Appointed Date (i.e. 01/04/2022).

(b) The Transferor Company was primarily engaged in the manufacture of plastic products - namely pen parts, refills, fans, fan parts and components.

(c) The amalgamation was accounted for during the financial year 2023-24, under the "Pooling of Interests" method as prescribed by Accounting Standard (AS) -14 Accounting for Amalgamation, issued by the Institute of Chartered Accountants of India and prescribed by the Companies (Indian Accounting Standards) Rules, 2015 framed u/s 133 of the Act. Accordingly, the Assets, Liabilities and Reserves & Surplus of the amalgamating company were transferred to the Company in the same manner as they appear in the books of the amalgamating company. The difference between the value of net assets acquired and the net consideration paid was transferred to Goodwill calculated as under:

Particulars		No of Shares	Amount (₹ lakhs)
Paid up Equity Share Capital of the transferror company - before merger	(A)	15,83,400	158.34
Less: Cancellation of Intercompany holdings & value of Investments	(B)	(1,13,000)	(12.59)
Share swap ratio as per the approved Scheme of amalgamation		Refer (viii)(d) below:	
Equity shares to be issued by Tenty Private Limited as per the approved Scheme of Amamlgamation	(C)	18,38,000	183.80
Purchase Consideration	(D)		**183.80**
Goodwill/(Capital Reserve)	(E=D-(A+B))		**38.05**

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TENTY LIMITED Kolkata

(d) Shareholders of Dolswap Business Private Limited were issued 5 (Five) equity shares of ₹ 10/ - each, of Tenty Private Limited in exchange of 4 (Four) equity shares of ₹ 10/- each held by them in Dolswap Business Private Limited.

(e) Details of Assets and Liabilities of Transferor Company taken over as on the appointed date (01/04/2022) were as given below:

(₹ in lakhs)

	PARTICULARS	As on 01/04/2022
I	**EQUITY AND LIABILITIES**	
	(1) SHAREHOLDERS' FUNDS	
	(a) Share Capital	158.34
	(b) Reserves and Surplus	2,930.02
		3,088.36
	(2) NON CURRENT LIABILITIES	
	(a) Long Term Borrowings	280.65
	(3) CURRENT LIABILITIES	
	(a) Short Term Borrowings	1,573.04
	(b) Trade Payables	
	Due to Micro and Small Enterprises	470.07
	Due to others	2,099.26
	(c) Other Current Liabilities	108.58
	(d) Short Term Provisions	146.94
		4,397.89
	TOTAL	**7,766.90**
II	**ASSETS**	
	(1) NON-CURRENT ASSETS	
	(a) Property, Plant & Equipments	
	Tangible Assets	691.53
	Intangible Assets	0.04
	(b) Non Current Investments	0.96
	(c) Deferred Tax Assets (net)	60.42
	(d) Long-Term Loans and Advances	30.00
	(e) Other Non Current Assets	73.29
		856.24
	(2) CURRENT ASSETS	
	(a) Inventories	458.27
	(b) Trade Receivables	6,111.86
	(c) Cash and Bank Balances	65.57
	(d) Short Term Loans and Advances	260.62
	(e) Other Current Assets	14.34
		6,910.66
	TOTAL	**7,766.90**

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TENTY LIMITED Kolkata

(f) Summary of the Statement of Profit & Loss of Dolswap Business Private Limited for the year ended 31st March 2023, were as given below:

(₹ in lakhs)

	PARTICULARS	Year Ended 31/03/2023
	INCOME	
I	Revenue From Operation	16,708.04
II	Other Income	57.91
III	**Total Revenue (I+II)**	**16,765.95**
IV	**EXPENSES**	
	Cost of Materials Consumed	10,231.69
	Purchase of Trading Goods	3,045.95
	Changes in Inventories	(17.31)
	Employee Benefits Expenses	493.54
	Finance Costs	476.95
	Depreciation	157.43
	Other Expenses	1,790.77
		16,179.02
V	**PROFIT / (LOSS) BEFORE TAX (IV-V)**	**586.93**
	Tax Expense	
	Current Tax Expense	138.42
	Deferred Tax	7.12
	Income tax for earlier years	11.10
		156.64
VII	**PROFIT / (LOSS) AFTER TAX**	**430.29**

(g) Steps were being taken to endorse the name of the Company in all the assets and the properties of the amalgamating Company.

(ix) The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entitiy (Intermediary) with the understanding that the Intermediary shall:
a) directly or indirectly lend or invest in other person or entitiy identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

a) directly or indirectly lend or invest in other person or entitiy identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(x) The company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act 1961.

(xi) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(xii) The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.

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TENTY LIMITED Kolkata

TENTY LIMITED
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(Amount in ₹ lakhs)

NOTE 41

The controlling interest in subsidiary was acquired on 31/03/2025. Hence, the entire amount of Profit & Loss account of the subsidiary is treated as pre-acquisition profit. The consolidated Profit & Loss Account thus comprises of Profit & Loss Account of holding company only. Therefore, for preparing consolidated financial statements the following transactions in the books of respective company have not been elimated.

Particulars	Tenty Limited (Holding Company)	Particulars	Polar Elektric Limited (Subsidiary Company)
Purchase of Goods	96.31	Sales of goods	172.15
Purchase of Fixed Assets	5.46	Sale of Fixed Assets	-
Services availed	0.07	Services rendered	-
Sales of goods	2,362.36	Purchase of Goods	2,361.48
Income from Display	6.00	Advertisement & Sales Promotion	6.00

NOTE 42

Previous year figures are related to standalone financials of the Holding company only since, the controlling interest was acquired during the current financial year. Hence, the same are not comparable.

As per our report of even date attached
For S. Jaykishan
Chartered Accountants
FRN: 309005E

CA Harish Patwari
Partner
Membership No: 065738

Place: Kolkata
Date: 27th August, 2025

S. JAYKISHAN KOLKATA FRN 309005E Chartered Accountants

For and on behalf of the Board

Kanishk Goyal
DIRECTOR
(DIN No. 03385366)

Ashok Goyal
MANAGING DIRECTOR
(DIN No. 00253480)

Vikram Khaitan
Chief Financial Officer

Sunita Shah
Company Secretary

TENTY LIMITED Kolkata