SIXTEENTH ANNUAL REPORT

NOTICE OF THE ANNUAL GENERAL MEETING

DIRECTORS' REPORT AND ITS ANNEXURES

INDEPENDENT AUDITORS' REPORT AND AUDITED FINANCIAL STATEMENTS

of

PALUCK TECHNOLOGIES LIMITED

CIN: U74110HR2010PLC040347

FINANCIAL YEAR 2025-26

Sixteenth Annual General Meeting: Wednesday, September 30, 2026 at 11:00 a.m.

CONTENTS

COMPANY INFORMATION

Particulars	Details
Board of Directors	Mr. Navin Katiyar — Managing Director (DIN: 05138030) Mr. Praveen Kumar — Executive & Non-Independent Director (DIN: 03013180) Mr. Sumit Kumar Bajaj — Chief Executive Officer & Non- Independent Director (DIN: 07939978) Mr. Arun Kumar — Non-Executive & Independent Director (DIN: 11103097) (w.e.f. July 02, 2025) Ms. Pallvi Sharma — Non-Executive & Independent Director (DIN: 11103102) (w.e.f. July 02, 2025) Mr. Gopal Krishan — Non-Executive & Independent Director (DIN: 11111078) (w.e.f. July 02, 2025)
Key Managerial Personnel	Mr. Navin Katiyar — Managing Director Mr. Chirag Manni — Chief Financial Officer (w.e.f. July 01, 2025) Mr. Sumit Kumar — Company Secretary & Compliance Officer (ACS: A51197) (w.e.f. July 01, 2025)
Audit Committee	Mr. Arun Kumar — Chairperson Ms. Pallvi Sharma — Member Mr. Gopal Krishan — Member *Constituted with effect from July 31, 2025*
Nomination and Remuneration Committee	Mr. Gopal Krishan — Chairperson Ms. Pallvi Sharma — Member Mr. Arun Kumar — Member *Constituted with effect from July 31, 2025*
Stakeholders Relationship Committee	Ms. Pallvi Sharma — Chairperson Ms. Pallvi Sharma — Member Mr. Arun Kumar — Member *Constituted with effect from July 31, 2025*
Statutory Auditors	M/s. D Chawla & Associates, Chartered Accountants (FRN: 0017217N) SCO-37, 2nd Floor, Sector-13, Tosham Road, Hisar-125001 *Appointed with effect from January 05, 2026 in the casual vacancy caused by the resignation of M/s. Nitender Kumar & Associates, Chartered Accountants (FRN: 0036159N).*
Registrar & Share Transfer Agent	Bigshare Services Private Limited SEBI Registration No. INR000001385 Office No.: S6-2, 6TH Floor, Pinnacle Business Park, Mahakali Caves, Rd, Andheri East, Mumbai-400093
Bankers	HDFC Bank Limited
Registered Office and Works	192/6, Nitin Vihar, Opp. Indian Oil Petrol Pump, Near Hero Honda Chowk, Gurgaon, Haryana – 122001, India
Corporate Identity Number	U74110HR2010PLC040347
Stock Exchange / Scrip Code / ISIN	BSE Limited (SME Platform) | Scrip Code: 544897 ISIN: INE0LHB01010 *Listed with effect from September 04, 2026*
Website / E-mail	www.palucktechno.com cs@palucktechno.com

NOTICE OF THE

SIXTEENTH ANNUAL GENERAL MEETING

of

NOTICE OF THE SIXTEENTH ANNUAL GENERAL MEETING

PALUCK TECHNOLOGIES LIMITED

Registered Office: 192/6, Nitin Vihar, Opp. Indian Oil Petrol Pump, Near Hero Honda Chowk Gurgaon Haryana122001 India
CIN: U74110HR2010PLC040347 | E-mail: cs@palucktechno.com | Website: www.palucktechno.com

NOTICE IS HEREBY GIVEN THAT THE EIGHTH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF PALUCK TECHNOLOGIES LIMITED WILL BE HELD ON WEDNESDAY, SEPTEMBER 30, 2026 AT 11:00 A.M. IST. THE ANNUAL GENERAL MEETING SHALL BE HELD BY MEANS OF VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM") IN ACCORDANCE WIT HTHE RELEVANT CIRCULARS ISSUED BY THE MINISTRY OF CORPORATE AFFAIRS, TO TRANSACT THE FOLLOWING BUSINESS:

Ordinary Business:

(1) **To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended on March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and of the Auditors thereon, be and are hereby received, considered and adopted."

(2) **To appoint a Director in place of Mr. Sumit Kumar Bajaj, Executive Director (DIN: 07939978), who retires by rotation at this Annual General Meeting and being eligible offers himself for re-appointment.**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** Mr. Sumit Kumar Bajaj, Executive Director (DIN: 07939978), who retires by rotation at this meeting and being eligible for re-election by rotation, has offered himself for re-appointment in accordance with the applicable provisions of the Companies Act, 2013, be and is hereby re-appointed as a Director of the Company."

(3) **To appoint M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N), as the Statutory Auditors of the Company for a term of five consecutive years and to authorise the Board of Directors to fix their remuneration**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Audit and Auditors) Rules, 2014 [including any statutory modification(s) or re-enactment(s) thereof for the time being in force], the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and, pursuant to the recommendation of the Audit Committee and of the Board of Directors of the Company, M/s. D Chawla & Associates, Chartered Accountants, Hisar (Firm Registration No. 0017217N allotted by the Institute of Chartered Accountants of India), who have offered themselves for appointment and have furnished a certificate to the effect that their appointment, if made, shall be in accordance with the conditions laid down under Section 141 of the Act and that they are eligible to be appointed and are not disqualified for such appointment, be and are hereby appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years, to hold office from the conclusion of this Sixteenth Annual General Meeting until the conclusion of the Twenty First Annual General Meeting of the Company, so as to examine and audit the accounts of the Company for the financial years 2026-27 to 2030-31 at such remuneration, as detailed in the explanatory statement to this resolution.

RESOLVED FURTHER THAT any one of the Directors and / or the Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be considered necessary, proper or expedient to give effect to this Resolution, including the issue of the letter of appointment to the Statutory Auditors and the filing of the requisite forms, intimations and returns with the Registrar of Companies and with BSE Limited."

Date: September 07, 2026
Place: Gurgaon

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

NOTES

1. The Ministry of Corporate Affairs ("MCA"), Government of India has, vide its General Circular No. 03/2025 dated 22nd September, 2025 read together with General Circular No. 09/2024 dated 19th September, 2024, General Circular No. 20/2020 dated 5th May, 2020, General Circular No. 17/2020 dated 13th April, 2020 and General Circular No. 14/2020 dated 8th April, 2020 (collectively, the "MCA Circulars"), permitted companies to conduct their Annual General Meetings through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without the physical presence of the members at a common venue, till further orders, in accordance with the requirements laid down in paragraphs 3 and 4 of General Circular No. 20/2020 dated 5th May, 2020. Accordingly, the Sixteenth Annual General Meeting ("AGM") of the members of the Company is being held through VC / OAVM.
2. The registered office of the Company shall be deemed to be the venue for the AGM.
3. Information regarding the re-appointment of a Director & the appointment of the Statutory Auditors of the Company and the Explanatory Statement in respect of the business to be transacted, pursuant to Section 102 of the Companies Act, 2013 and / or Regulations 36(3) and 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is annexed hereto.
4. Your Board has recommended passing of all the resolutions in the accompanying Notice.
5. Documents, if any, referred to in the accompanying Notice will be available for inspection through electronic mode, without any fee, by the members, from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to cs@palucktechno.com.
6. Pursuant to the MCA Circulars read with SEBI Circular dated 3rd October, 2024 ("SEBI Circular"), the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence, the Proxy Form and Attendance Slip including Route Map are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting. Institutional / Corporate Shareholders are required to send a scanned copy (PDF/JPG format) of its Board or governing body resolution / authorisation etc., authorising its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said resolution / authorization shall be sent to the Company Secretary by email to cs@palucktechno.com with a copy marked toivote@bigshareonline.com and scrutinizer at csbhargavvyas@gmail.comat least 48 hours before the commencement of AGM. No Route map has been sent along with this Notice of the Meeting as the meeting is held through VC/OAVM.
7. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. In terms of applicable provisions, the facility of participation at the AGM through VC/OAVM is available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
8. The disclosures required under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the appointment of the Statutory Auditors of the Company, is annexed hereto.
9. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
10. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), MCA Circulars and SEBI Circular, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has made necessary arrangement with Bigshare Services Private Limited for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as voting on the day of AGM will be provided by Bigshare Services Private Limited.

11. In line with the MCA Circulars and SEBI Circular, the Notice for calling the AGM has been uploaded on the website of the Company at www.palucktechno.com. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of Bigshare Services Private Limited (agency for providing the Remote e-Voting facility) i.e. https://ivote.bigshareonline.com.

12. AGM is to be convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circulars.

13. There being no physical shareholders in the Company, the Register of Members and Share Transfer Books of the Company is not required to be closed. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Friday, September 25, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

14. In accordance with the MCA Circulars and SEBI Circular, copy of the financial statements and Report of Board of Directors, Auditor's Report or other documents required to be attached therewith and the Notice of AGM are being sent in electronic mode to Members whose e-mail address is registered with the Company or the Depository Participant(s). A letter providing the web-link, giving the exact path where complete details of the Notice of AGM and Annual Report 2025-26 are available, is being sent to those members who have not registered their e-mail address.

15. Members holding shares in dematerialised mode are requested to register / update their e-mail addresses with the relevant Depository Participants. In case of any queries / difficulties in registering the e-mail address, Members may write to Bssdelhi@bigshareonline.com.

16. The Company has appointed M/s. Chandni Sharma & Associates, Practising Chartered Accountants, Hisar to act as the Scrutinizer for conducting the e-voting process in a fair and transparent manner.

17. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

18. Members, who would like to express their views / ask questions during the 16th AGM with regard to the financial statements or any other matter to be placed at the 16th AGM, need to pre-register themselves as a speaker by sending a request from their registered email address mentioning their name, DP ID and Client ID number / folio number and mobile number, to reach the Company's email address at cs@palucktechno.com latest by Saturday, September 26, 2026, being three days prior to the date of the AGM. Those members who have pre-registered themselves as a speaker will be allowed to express their views / ask questions during the 16th AGM, depending upon the availability of time. Members desirous of seeking any information / clarification on the Annual Accounts are likewise requested to write to the Company by e-mail at cs@palucktechno.com on or before Saturday, September 26, 2026, so as to enable the Management to keep the information ready at the AGM.

19. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the Members electronically during the AGM. Members seeking to inspect the said registers may send an e-mail to cs@palucktechno.com

Date: September 07, 2026
Place: Gurgaon

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND FOR JOINING THE GENERAL MEETING

1. The remote e-voting period begins on Sunday, September 27, 2026 at 09:00 A.M. and ends on Tuesday, September 29, 2026 at 05:00 P.M.
2. The remote e-voting module shall be disabled for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the Cut-Off Date i.e. Friday, September 25, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-Off Date, Friday, September 25, 2026.

Remote e-Voting Instructions for shareholders:

i. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

ii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders / retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts / websites of Depositories / Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iii. In terms of SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

1. Pursuant to the abovesaid SEBI Circular, login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasitoken/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID / Password are advised to use Forget User ID and Forget Password option available at the abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL:

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 53.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 0 22-48867000.

2. Login method for e-Voting for shareholders other than individual shareholders holding shares in Demat mode & physical mode is given below:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "LOGIN" button under the 'INVESTOR LOGIN' section to Login on E-Voting Platform.
- Please enter your 'USER ID' (User id description is given below) and 'PASSWORD' which is shared separately on your registered email id.
  - Shareholders holding shares in CDSL demat account should enter 16 Digit Beneficiary ID as user id.
  - Shareholders holding shares in NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID as user id.
  - Shareholders holding shares in physical form should enter Event No + Folio Number registered with the Company as user id.

Note: If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on I AM NOT A ROBOT (CAPTCHA) option and login.

  NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on 'LOGIN' under 'INVESTOR LOGIN' tab and then click on 'Forgot your password?'
- Enter "User ID" and "Registered email ID", click on I AM NOT A ROBOT (CAPTCHA) option and click on 'Reset'.

  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.
- Click on "VIEW EVENT DETAILS (CURRENT)" under 'EVENTS' option on investor portal.
- Select EVENT ID for voting.
- Click on "VOTE NOW" option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "IN FAVOUR", "NOT IN FAVOUR" or "ABSTAIN" and click on "SUBMIT VOTE". A confirmation box will be displayed. Click "OK" to confirm, else "CANCEL" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "CHANGE PASSWORD" or "VIEW/UPDATE PROFILE" under "PROFILE" option on investor portal.

3. Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "REGISTER" under "CUSTODIAN LOGIN", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After successful registration, message will be displayed with "User id and password will be sent via email on your registered email id".

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on 'LOGIN' under 'CUSTODIAN LOGIN' tab and further click on 'Forgot your password?'
- Enter "User ID" and "Registered email ID", click on I AM NOT A ROBOT (CAPTCHA) option and click on 'RESET'.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "DOCUMENTS" option on custodian portal.
  - Click on "DOCUMENT TYPE" dropdown option and select document type power of attorney (POA).
  - Click on upload document "CHOOSE FILE" and upload power of attorney (POA) or board resolution for respective investor and click on "UPLOAD".

    Note: The power of attorney (POA) or board resolution has to be named as the "InvestorID.pdf" (Mention Demat account number as Investor ID.)
  - Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "VOTE FILE UPLOAD" option from left hand side menu on custodian portal.

- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "UPLOAD". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "CHANGE PASSWORD" or "VIEW/UPDATE PROFILE" under "PROFILE" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholders other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders / investors have any queries regarding e-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338.

4. Procedure for joining the AGM through VC/OAVM:

For shareholders other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, Bigshare E-voting system page will appear.
- Click on "VIEW EVENT DETAILS (CURRENT)" under 'EVENTS' option on investor portal.
- Select event for which you desire to attend the AGM under the dropdown option.
- For joining virtual meeting click on the option VOTE NOW on right hand side top corner.
- For joining virtual meeting, you need to click on "VC/OAVM" link placed beside of "VIDEO CONFERENCE LINK" option.
- Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM are as under:

- The Members can join the AGM in the VC/OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
- Only those members / shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
- Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

Helpdesk for queries regarding virtual meeting:

In case shareholders / investors have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338.

EXPLANATORY STATEMENT

(Pursuant to Section 102(1) of the Companies Act, 2013 and Secretarial Standard-2 on General Meetings)

Item Nos. 3 — Appointment of M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N), as the Statutory Auditors of the Company

The appointment of the Statutory Auditors of the Company is, in terms of Section 102(2) of the Companies Act, 2013, ordinarily an item of ordinary business. The following statement in respect of Item Nos. 3 of the Notice is nevertheless furnished for the information of the Members and in order to make the disclosures required under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Members of the Company, at the 13th Annual General Meeting held on September 30, 2023, had appointed M/s. Nitender Kumar & Associates, Chartered Accountants (Firm Registration No. 0036159N), as the Statutory Auditors of the Company for a term of five consecutive years, to hold office from the conclusion of that Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in respect of the Financial Year 2028-29.

M/s. Nitender Kumar & Associates, Chartered Accountants have, vide their letter dated December 31, 2025 addressed to the Board of Directors of the Company, tendered their resignation from the office of the Statutory Auditors of the Company with effect from December 31, 2025, for the reasons stated therein, and have confirmed that there is no other material reason for their resignation.

The aforesaid resignation had resulted in a casual vacancy in the office of the Statutory Auditors of the Company within the meaning of Section 139(8) of the Companies Act, 2013 (“the Act”). In terms of the said Section, any casual vacancy in the office of an auditor is required to be filled by the Board of Directors within thirty days and, where such vacancy is caused by the resignation of the auditor, the appointment so made is also required to be approved by the Company at a general meeting convened within three months of the recommendation of the Board, and the auditor so appointed shall hold office until the conclusion of the next Annual General Meeting.

Accordingly, the Board of Directors of the Company, at its meeting held on January 05, 2026 and on the recommendation of the Audit Committee, appointed M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 017217N), as the Statutory Auditors of the Company with effect from January 05, 2026 to fill the casual vacancy so caused, to hold office until the conclusion of this Sixteenth Annual General Meeting, subject to the approval of the Members. Such Appointment was approved by the Members in Extra Ordinary General Meeting held on January 06, 2026.

The Board of Directors, on the recommendation of the Audit Committee, further recommended to the Members the appointment of M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 017217N), as the Statutory Auditors of the Company for a term of five (5) consecutive years, to hold office from the conclusion of this Sixteenth Annual General Meeting until the conclusion of the Twenty First Annual General Meeting of the Company, so as to examine and audit the accounts of the Company for the financial years 2026-27 to 2030-31. The approval of the Members is accordingly sought at Item No. 3 of this Notice.

The Company has received from M/s. D Chawla & Associates, Chartered Accountants their written consent to act as the Statutory Auditors of the Company and a certificate under Section 139(1) of the Act read with Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014 to the effect that their appointment, if made, shall be in accordance with the conditions prescribed, that they are eligible for appointment and are not disqualified under Section 141 of the Act, the Chartered Accountants Act, 1949 and the rules and regulations made thereunder, that the appointment is within the term and the limits laid down by or under the authority of the Act, and that no proceedings against the firm or any of its partners are pending with respect to professional matters of conduct before the Institute of Chartered Accountants of India, the National Financial Reporting Authority or any competent authority or court.

The firm has further confirmed that it has subjected itself to the peer review process of the Institute of Chartered Accountants of India and holds a valid Peer Review Certificate issued by the Peer Review Board of that Institute, as required under Regulation 33(1)(d) of the SEBI Listing Regulations; that neither the firm nor any of its partners has been debarred, disqualified or restrained by the Securities and Exchange Board of India, the National Financial Reporting Authority, the Institute of Chartered Accountants of India or the Ministry of Corporate Affairs; that it is independent of the Company within the meaning of the Code of Ethics issued by the Institute of Chartered Accountants of India; and that it has read and accepted the conditions relating to the resignation of statutory auditors of listed entities prescribed by the Securities and Exchange Board of India, which conditions shall form part of the letter of appointment to be issued to the firm. The firm has also confirmed that it has, prior to accepting the appointment, communicated with the outgoing Statutory Auditors in terms of Clause 8 of Part I of the First Schedule to the Chartered Accountants Act, 1949.

The Audit Committee and the Board of Directors, having evaluated the qualifications, experience, standing, independence and peer review status of the proposed Statutory Auditors, are of the view that the appointment of the said firm as the Statutory Auditors of the Company is in the best interest of the Company and its Members.

Disclosures pursuant to Regulation 36(5) of the SEBI Listing Regulations: The particulars required to be disclosed in a notice seeking the appointment of a person as the Statutory Auditor of a listed entity are set out below:

Particulars	Details
Proposed fees payable to the Statutory Auditors along with the terms of appointment	Rs.5,00,000 per annum for the Financial Year 2026-27, plus applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit The Statutory Auditor shall hold office for a term of five consecutive years from the conclusion of this Sixteenth Annual General Meeting until the conclusion of the Twenty First Annual General Meeting of the Company. The remuneration for each of the subsequent financial years falling within the said term shall be determined by the Board of Directors on the recommendation of the Audit Committee, in consultation with and as mutually agreed with the Statutory Auditors. The fees payable are exclusive of fees for certification and other permitted services, which shall be paid as may be mutually agreed.
Material change, if any, in the fee payable to the incoming Statutory Auditors from that paid to the outgoing Statutory Auditors, together with the rationale for such change	The audit fee paid to the Statutory Auditors for the Financial Year 2025-26 was Rs.5,00,000 per annum. There is no material change in the fee proposed to be paid to the Statutory Auditors for upcoming years as compared with the fee paid to the Statutory Auditors for the previous years. Any variation is attributable to the increase in the scope and complexity of the audit consequent upon the listing of the equity shares of the Company on the SME Platform of BSE Limited, the enhanced regulatory and reporting requirements applicable to a listed entity and the prevailing professional fee benchmarks for audit engagements of a comparable nature and scale.

Particulars	Details
Basis of recommendation for appointment, including the details in relation to and the credentials of the Statutory Auditors proposed to be appointed	The Audit Committee and the Board of Directors, while recommending the appointment, have taken into account the standing and reputation of the firm, the experience and expertise of its partners, its familiarity with the industry in which the Company operates, the adequacy of its professional resources, infrastructure and quality control systems, its independence and its compliance with the peer review requirements prescribed by the Institute of Chartered Accountants of India and the SEBI Listing Regulations. M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 017217N) is a firm registered with the Institute of Chartered Accountants of India, constituted on 20th October, 2000, having its office at SCO-37, 2nd Floor, Sector-13, Tosham Road, Hisar-125001 Haryana. The Firm has almost three decades of experience in statutory audit, tax audit, internal audit and taxation, including the audit of companies. Its partners are CA Deepak Chawla (M. No. 098414), CA Vipin Chawla (M. No. 505852), CA Anil Kumar (M. No. 508582), CA Sneh (M. No.539664) and CA Gurmeet (M. No. 557400); CA Anil Kumar shall be in charge of the audit of the Company. The Firm holds Peer Review Certificate No. 025800 dated 07/05/2026, valid up to 31/05/2029, issued by the Peer Review Board of the ICAI, and is eligible for appointment in terms of Regulation 33(1)(d) of the SEBI Listing Regulations. It has furnished its written consent and the certificate under section 139(1) of the Companies Act, 2013 read with Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014 confirming that it is not disqualified under section 141 of the said Act. Neither the Firm nor any of its partners has been debarred from undertaking audit or other assignments by the ICAI, SEBI, the National Financial Reporting Authority or any other regulatory or statutory authority.

None of the Directors or the Key Managerial Personnel of the Company, or their respective relatives, is in any way concerned or interested, financially or otherwise, in the Resolutions set out at Item Nos. 3 of this Notice, save and except to the extent of their respective shareholding, if any, in the Company.

The documents referred to in the Resolutions set out at Item Nos. 3 of this Notice and in this Explanatory Statement, including the resignation letter of the outgoing Statutory Auditors and the consent and eligibility certificate of the incoming Statutory Auditors, are available for inspection by the Members through electronic mode. Members seeking to inspect the said documents may send a request to the Company at cs@palucktechno.com.

In accordance with the facts of the proposal and the rationale as aforesaid, the Board recommends the Ordinary Resolutions set out at Item Nos. 3 of the Notice for approval by the Members.

Date: September 07, 2026
Place: Gurgaon

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

"Annexure A" to the Notice

INFORMATION IN RESPECT OF THE DIRECTORS BEING APPOINTED / RE-APPOINTED

(As required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings in respect of the Directors covered by Item Nos. 2 of the Notice)

Particulars	Mr. Sumit Kumar Bajaj
DIN	07939978
Date of birth / Age	March 22, 1986 / 40 years
Nationality	Indian
Date of initial appointment	November 17, 2017
Date of appointment (at current term)	September 29, 2018
Educational qualification	Bachelor of Science, Manonmanium Sundaranar University, Tirunelveli
Expertise in specific functional areas – job profile and suitability	He has more than 15 years of experience with Paluck Technologies Limited, having been associated with Company since 2010. He oversees the overall corporate strategy, financial planning, stakeholder engagement, and technology implementation, driving sustainable business growth and operational excellence. He leads a diverse team of professionals, ensures compliance with corporate governance frameworks, and establishes key partnerships with investors, stakeholders, and regulatory authorities. His extensive experience in strategic planning, financial management, and technology leadership directly supports the Company's vision and long-term objectives
Terms and conditions of appointment or re-appointment	Executive Director, liable to retire by rotation
Directorship held in other Companies (excluding foreign companies, Section 8 companies and struck off companies and our Company)	Nil

Particulars	Mr. Sumit Kumar Bajaj
Name of Listed Companies in which the Director has resigned in the past three years	Nil
Memberships / Chairmanships of committees of other public companies	Nil
Memberships / Chairmanships of committees of the Company	Nil
Shareholding in the Company (as on March 31, 2026)	26,32,500 Equity Shares (18.88% of the paid-up equity share capital)
Inter-se relationship with other directors	No
No. of meetings of the Board attended during the year ended on March 31, 2026	14

Date: September 07, 2026
Place: Gurgaon

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil Petrol Pump, Near Hero Honda Chowk, Gurgaon Haryana, India

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

SIXTEENTH ANNUAL REPORT

DIRECTORS' REPORT AND ITS ANNEXURES

of

DIRECTORS' REPORT

To,
The Members,
PALUCK TECHNOLOGIES LIMITED

1. Financial Highlights

The summarized financial performance / highlights of the Company for the year ended on March 31, 2026 is as under:

(Rs. in Hundred)

PARTICULARS	STANDALONE FINANCIAL STATEMENTS – YEAR ENDED MARCH 31, 2026	STANDALONE FINANCIAL STATEMENTS – YEAR ENDED MARCH 31, 2025
Revenue from Operations	1,11,09,398.24	1,02,81,003.78
Other Income	14,134.47	8,649.88
Total Income	**1,11,23,532.71**	**1,02,89,653.66**
Expenses:		
– Cost of Material Consumed	27,47,889.45	28,15,951.03
– Purchase of Stock-in-trade	47,63,535.09	51,34,545.49
– Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(61,581.40)	(11,48,440.21)
– Employee Benefits Expenses	5,86,933.45	5,69,370.69
– Finance Costs	2,69,011.71	1,87,049.62
– Depreciation and Amortisation Expenses	3,11,491.80	4,36,592.07
– Other Expenses	6,15,173.37	10,68,385.51
Total Expenses	**92,32,453.36**	**90,63,454.20**
Profit / (Loss) before Extra-Ordinary Items and Tax	18,91,079.25	12,26,199.46
Extra-Ordinary Items / Prior Period Items	(10,566.65)	–
Profit / (Loss) before Tax	**18,80,512.60**	**12,26,199.46**
Tax Expense:		
A) Current Income Tax	4,75,103.45	3,35,167.78
B) Deferred Tax (Assets) / Liabilities	473.30	(10,042.27)
Profit / (Loss) After Tax	**14,04,935.85**	**9,01,073.96**
Earnings Per Share – Basic S Diluted (Rs.)	10.07	29.07

2. State of Company's Affairs and Operations

Your Company was originally incorporated as 'Paluck Technologies Private Limited' as a private limited company under the provisions of the Companies Act, 2013 vide Certificate of Incorporation dated April 08, 2010 bearing Corporate Identification Number U31900HR2010PTC040347 issued by the Registrar of Companies, Central Registration Centre, Ministry of Corporate Affairs, Government of India. Subsequently, the Company was converted into a public limited company pursuant to a special resolution passed by the members at the Extra-Ordinary General Meeting held on October 07, 2021 and consequently the name of the Company was changed to 'Paluck Technologies Limited' and a fresh Certificate of Incorporation dated October 22, 2021 was issued by the Registrar of Companies, Delhi. The CIN of the Company is U74110HR2010PLC040347.

The Company is engaged in a diversified engineering services and infrastructure support company with operations across Automobile & Engineering Services, Construction Equipment Rental, and Telecom Engineering Services. In the Automobile & Engineering Services, Construction Equipment Rental and Telecom Engineering Services, the Company provides concrete transportation, infrastructure equipment rental and RMC plant setup services. It operates a substantial fleet of over 190 specialized vehicles, including transit mixers, concrete pump units, serving infrastructure developers, EPC contractors and cement manufacturers across key regions including Delhi NCR, Rajasthan, Haryana, Madhya Pradesh, Gujarat, Odisha and Jammu & Kashmir. Its fleet is supported by an integrated digital monitoring system connected with ERP, SAP and GPS tracking solutions.

The Company also provides Telecom Engineering Services, acting as an implementation and maintenance partner for leading telecom operators and OEMs. It has managed operations and maintenance across 7,500+ telecom sites across India, supporting network expansion, upgrades and maintenance. In addition, Paluck Technologies operates as an Authorized Service Center and Dealership for various OEMs, providing diesel and gas generator servicing, dual-fuel conversion kits, RECD solutions, commercial vehicle and two-wheeler servicing, and spare parts distribution.

During the year under review, the total revenue of the Company increased to Rs. 1,11,23,532.71 Hundreds from Rs. 1,02,89,653.66 Hundreds in the previous financial year, registering a growth of 8.10%. The Company earned a Profit after Tax of Rs. 14,04,935.85 Hundred's as against Rs. 9,01,073.96 Hundred's in the previous financial year, registering a growth of 55.92%. The Earnings Per Share of the Company for the year under review stood at Rs. 10.07 per equity share as against Rs. 29.07 per equity share in the previous financial year.

There has been no change in the nature of the business of the Company during the financial year ended March 31, 2026.

3. Dividend

To conserve the resources for future prospects and growth of the Company, your Directors do not recommend any dividend for the Financial Year 2025-26.

4. Transfer to Reserves

During the year, the Board of your Company has not appropriated / transferred any amount to the reserves. The profit earned during the year has been carried to the Balance Sheet of the Company as part of the Profit and Loss Account.

5. Change in Nature of Business

The details of the same are as stated in the section on "State of Company's Affairs and Operations" and the Company continues to be in the same line of business as stated in the main objects of the existing Memorandum of Association.

6. Change in Capital Structure

During the Financial Year 2025-26, the Company Increase its authorise Share Capital from Rs. 17,00,00,000/- comprising 1,70,00,000 Equity Shares of Rs. 10/- each to Rs. 23,00,00,000 comprising 2,30,00,000 Equity Shares of Rs. 10/- each.

During the Financial Year, the Company allot 1,08,47,107Equity Shares as Bonus to the existing the shareholders of the Company. Consequent to the such allotment, the paid-up Equity Share Capital of the Company increased from Rs. 3,09,91,750/-comprising 30,99,175 Equity Shares of Rs. 10/- each to Rs. 13,94,62,820/- comprising 1,39,46,282 Equity Shares of Rs. 10/-each.

7. Transfer of Shares and Unpaid / Unclaimed Dividend to Investor Education and Protection Fund

During the year under review, the Company was not required to transfer any equity shares / unclaimed dividend to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013.

8. Directors and Key Managerial Personnel (KMPs)

Board of Directors and KMPs:

The Board of Directors and Key Managerial Personnel of the Company as on March 31, 2026 consist of:

Sr. No.	Name	Designation	DIN
a)	Mr. Navin Katiyar	Managing Director	03013180
b)	Mr. Sumit Kumar Bajaj	CEO & Executive Director	07939978

c)	Mr. Praveen Kumar	Executive Director	03013180
d)	Mr. Arun Kumar	Non-Executive & Independent Director	11103097
e)	Ms. Pallvi Sharma	Non-Executive & Independent Director	11103102
f)	Mr. Gopal Krishan	Non-Executive & Independent Director	11111078
g)	Mr. Chirag Manni	Chief Financial Officer	-
h)	Mr. Sumit Kumar	Company Secretary	-

In the opinion of the Board, all the Independent Directors possess the requisite qualifications, experience and expertise including proficiency, and hold high standards of integrity for the purpose of Rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014.

Appointment / Cessation of Directors and KMPs:

During the Financial Year 2025-26, the following changes took place in the composition of the Board of Directors and the Key Managerial Personnel of the Company:

Name	Date of event	Reasons for change
Mr. Navin Katiyar	July 02,2025	Appointed as Managing Director and Key Managerial Personnel of the Company
Mr. Sumit Kumar Bajaj	July 01,2025	Appointed as Chief Executive Officer
Mr. Arun Kumar	July 02, 2025	Appointed as Non-Executive Independent Director of the Company for a term of five consecutive years
Ms. Pallvi Sharma	July 02, 2025	Appointed as Non-Executive Independent Director of the Company for a term of five consecutive years
Mr. Gopal Krishan	July 02,2025	Appointed as Non-Executive Independent Director of the Company for a term of five consecutive years
Mr. Chirag Manni	July 01,2025	Appointed as Chief Financial Officer and Key Managerial Personnel of the Company
Mr. Sumit Kumar	July 01, 2025	Appointed as Company Secretary & Compliance Officer and Key Managerial Personnel of the Company

There was no cessation of any Director or Key Managerial Personnel of the Company during the Financial Year 2025-26. With the appointments made during the year, the Company has complied with the requirement of Section 203 of the Companies Act, 2013 relating to the appointment of Key Managerial Personnel.

Retirement by Rotation:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 and the rules made thereunder, Mr. Sumit Kumar Bajaj, Executive Director (DIN: 07939978), retires by rotation at the ensuing Annual General Meeting and, being eligible, offers herself for re-appointment. The Board recommends the aforesaid re-appointment.

Declaration by the Independent Directors:

The Company has received declarations from the Independent Directors of the Company that they meet the criteria of independence as prescribed under sub-section (6) of Section 149 of the Companies Act, 2013 in compliance with Rule 6(1) and (3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 as amended from time to time, and there has been no change in the circumstances which may affect their status as Independent Directors during the year, and they have complied with the Code for Independent Directors prescribed in Schedule IV of the Companies Act, 2013. The Independent Directors of the Company have registered their names in the online databank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

Disclosure by Directors:

The Directors on the Board have submitted the requisite disclosures under Section 184(1) of the Companies Act, 2013, declarations of non-disqualification under Section 164(2) of the Companies Act, 2013 and declarations as to compliance with the Code of Conduct of the Company.

9. Meetings of the Board of Directors

During the Financial Year 2025-26, Fourteen (14) meetings of the Board of Directors were held. The intervening gap between any two consecutive meetings did not exceed one hundred and twenty days. The details of attendance of each Director at the Board Meetings held during the year are as under:

Name of Director	Designation	No. of Board Meetings eligible to attend during the tenure	No. of Board Meetings attended
Mr. Navin Katiyar	Managing Director	14	14
Mr. Praveen Kumar	Executive Director	14	14
Mr. Sumit Kumar Bajaj	CEO & Executive Director	14	14
Mr. Arun Kumar*	Non-Executive Independent Director	10	10
Ms. Pallvi Sharma*	Non-Executive Independent Director	10	10
Mr. Goapl Krishan*	Non-Executive Independent Director	10	10

** Appointed as Non-Executive Independent Directors with effect from July 02, 2025.*

None of the Directors of the Company are related to each other as per Section 2(77) of the Companies Act, 2013, except that Mr. Navin Katiyar Managing Director, is the brother of Mr. Praveen Kumar, Non-Executive Director.

10. Committees of the Board of Directors

Pursuant to the resolution passed by the Board of Directors at its meeting held on July 31, 2025, the following Statutory Committees have been constituted by the Board of Directors of the Company:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee

1. Audit Committee:

The Company has constituted the Audit Committee as per the applicable provisions of Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended). The Audit Committee comprises the following members:

Sr. No.	Name of Member	Category	Designation
1.	Mr. Arun Kumar	Non-Executive Independent Director	Chaiperson
2.	Ms. Pallvi Sharma	Non-Executive Independent Director	Member
3.	Mr. Gopal Krishan	Non-Executive Independent Director	Member

The Company Secretary of the Company shall act as the Secretary of the Audit Committee. The Chairman of the Audit Committee shall attend the Annual General Meeting of the Company to furnish clarifications to the shareholders on any matter relating to the financial statements.

(i) Terms of reference of the Audit Committee are as under:

1. The recommendation for the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor, their remuneration and fixation of the terms of appointment of the Auditors of the Company;
2. Review and monitor the auditors' independence and performance, and the effectiveness of the audit process;
3. Examination of the financial statements and the auditors' report thereon, including interim financial results, before submission to the Board of Directors for approval, with particular reference to: (a) matters required to be included in the Directors' Responsibility Statement to be included in the Board's Report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013; (b) changes, if any, in accounting policies and practices and reasons for the same; (c) major accounting entries involving estimates based on the exercise of judgment by management; (d) significant adjustments made in the financial statements arising out of audit findings; (e) compliance with listing and other legal requirements relating to financial statements; (f) disclosure of any related party transactions; and (g) modified opinion(s) in the draft audit report;

4. Approval or any subsequent modification of transactions of the Company with related parties, including omnibus approval for related party transactions subject to the conditions prescribed under the Companies Act, 2013;

   Provided that the Audit Committee may make omnibus approval for related party transactions proposed to be entered in to by the Company subject to such conditions provided under the Companies Act, 2013 or any subsequent modification(s) or amendment(s) thereof; Provided further that in case of transaction, other than transactions referred to in section 188 of Companies Act 2013 or any subsequent modification(s) or amendment(s) thereof, and where Audit Committee does not approve the transaction, it shall make its recommendations to the Board; Provided also that in case any transaction involving any amount not exceeding one crore rupees is entered into by a director or officer of the company without obtaining the approval of the Audit Committee and it is not ratified by the Audit Committee within three months from the date of the transaction, such transaction shall be voidable at the option of the Audit Committee;

5. Reviewing, with the management, and monitoring the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
6. Scrutiny of inter-corporate loans and investments;
7. Consider and comment on the rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;
8. Reviewing and discussing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature, and reporting the matter to the Board;
9. To review the functioning of the Whistle Blower mechanism;
10. Valuation of undertakings or assets of the Company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems, and reviewing with the management the performance of the statutory and internal auditors and the adequacy of the internal control systems;
12. Reviewing the adequacy of the internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit, and discussion with internal auditors of any significant findings and follow-up thereon;
13. Discussion with the statutory auditors before the audit commences, about the nature and scope of audit, as well as post-audit discussion to ascertain any area of concern;
14. Approval of payment to the statutory auditors for any other services rendered by the statutory auditors;
15. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
16. Approval of appointment of the Chief Financial Officer after assessing the qualifications, experience and background etc. of the candidate; and
17. Carrying out any other function as assigned by the Board of Directors and other matters as may be required by any statutory, contractual or other regulatory requirements to be attended to by such committee from time to time.

Review of Information

i. Management discussion and analysis of financial condition and results of operations.

ii. Management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. Internal audit reports relating to internal control weaknesses; and

iv. The appointment, removal and terms of remuneration of the Chief Internal Auditor shall be subject to review by the audit committee.

v. Statement of deviation:

- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

- Annual statement of funds utilized for purposes other than those stated in the issue document/prospectus/notice
- in terms of Regulation 32(7).

Powers of Committee

i. To investigate any activity within its terms of reference;

ii. To seek information from any employees;

iii. To obtain outside legal or other professional advice; and

iv. To secure attendance of outsiders with relevant expertise, if it considers necessary.

(ii) Meetings:

The Audit Committee was constituted on July 31, 2025. During the Financial Year 2025-26, Four (4) meetings of the Audit Committee were held. All the meetings of the Audit Committee were attended by all the members of the Committee.

In terms of Section 177(8) of the Companies Act, 2013, it is confirmed that all the recommendations made by the Audit Committee during the Financial Year 2025-26 were accepted by the Board of Directors of the Company.

2. Nomination and Remuneration Committee:

The Company has formed the Nomination and Remuneration Committee as per Section 178 of the Companies Act, 2013 and other applicable provisions of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended). The Nomination and Remuneration Committee comprises the following members:

Sr. No.	Name of Member	Category	Designation
1.	Mr. Gopal Krishan	Non-Executive Independent Director	Chairperson
2.	Mr. Arun Kumar	Non-Executive Independent Director	Member
3.	Ms. Pallvi Sharma	Non-Executive Independent Director	Member

The Company Secretary of the Company shall act as the Secretary to the Nomination and Remuneration Committee.

(i) Terms of reference of the Nomination and Remuneration Committee are as under:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and to recommend to the Board a policy relating to the remuneration of the directors, key managerial personnel and other employees;
2. For every appointment of an independent director, the Committee shall evaluate the balance of skills, knowledge and experience on the Board and, on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. For the purpose of identifying suitable candidates, the Committee may: (a) use the services of external agencies, if required; (b) consider candidates from a wide range of backgrounds, having due regard to diversity; and (c) consider the time commitments of the candidates;
3. Formulation of criteria for evaluation of the performance of Independent Directors and the Board of Directors;
4. To ensure that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks;
5. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommending to the Board their appointment and removal, and carrying out evaluation of every director's performance;
6. To recommend to the Board all remuneration, in whatever form, payable to senior management; and
7. Such other matters as may be required by any statutory, contractual or other regulatory requirements to be attended to by such committee from time to time.

(ii) Meetings:

The Nomination and Remuneration Committee was constituted on July 31, 2025. During the Financial Year 2025-26, Three (3) meetings of the Nomination and Remuneration Committee were held. All the meetings of the Committee were attended by all the members of the Committee.

(iii) Nomination and Remuneration Policy:

The Board of Directors of the Company has, on the recommendation of the Nomination and Remuneration Committee, framed and adopted a Nomination and Remuneration Policy. The salient features of the policy dealing with nomination and remuneration are as under:

Nomination Criteria:

1. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment.
2. A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether the qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
3. The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years, provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

Remuneration:

1. The remuneration / compensation / commission etc. to the Whole-time Director, KMP and Senior Management Personnel will be determined by the Committee based on performance, experience and expertise and will be recommended to the Board for its approval. The remuneration / compensation / commission etc. shall be subject to the prior / post approval of the shareholders of the Company and the Central Government, wherever required.
2. The remuneration and commission to be paid to the Whole-time Director shall be in accordance with the percentage / slabs / conditions laid down in the Articles of Association of the Company and as per the provisions of the Companies Act, 2013 and the rules made thereunder.
3. Increments to the existing remuneration / compensation structure, based on performance, may be recommended by the Committee to the Board, which should be within the slabs approved by the shareholders in the case of a Whole-time Director.
4. Where any insurance is taken by the Company on behalf of its Whole-time Director, Chief Executive Officer, Chief Financial Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel, provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

3. Stakeholders Relationship Committee:

The Company has formed the Stakeholders Relationship Committee as per Section 178 of the Companies Act, 2013 and other applicable provisions of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended). The constituted Stakeholders Relationship Committee comprises the following members:

Sr. No.	Name of Member	Category	Designation
1.	Ms. Pallvi Sharma	Non-Executive Independent Director	Chairperson
2.	Mr. Arun Kumar	Non-Executive Independent Director	Member
3.	Mr. Gopal Krishna	Non-Executive Independent Director	Member

The Company Secretary of the Company shall act as the Secretary to the Stakeholders Relationship Committee.

(i) Terms of reference of the Stakeholders Relationship Committee are as under:

1. Resolving the grievances of the security holders of the Company including complaints related to transfer / transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new / duplicate certificates, general meetings etc.;
2. Review of measures taken for effective exercise of voting rights by shareholders;
3. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar and Share Transfer Agent;
4. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants / annual reports / statutory notices by the shareholders of the Company; and
5. Such other matters as may be required by any statutory, contractual or other regulatory requirements to be attended to by such committee from time to time.

(ii) Meetings:

The Stakeholders Relationship Committee was constituted on July 31, 2025. During the Financial Year 2025-26, One (1) meeting of the Stakeholders Relationship Committee, which was attended by all the members of the Committee. No complaint was received from any security holder of the Company during the year and no complaint was pending as on March 31, 2026.

11. Separate Meeting of the Independent Directors

In terms of Schedule IV to the Companies Act, 2013 read with Section 149(8) thereof, a separate meeting of the Independent Directors of the Company was held on March 25, 2026, without the attendance of Non-Independent Directors and members of the management, and was attended by all the Independent Directors. At the said meeting, the Independent Directors reviewed the performance of the Non-Independent Directors and of the Board as a whole, reviewed the performance of the Chairperson of the Company taking into account the views of the Executive and Non-Executive Directors, and assessed the quality, quantity and timeliness of the flow of information between the management of the Company and the Board that is necessary for the Board to effectively and reasonably perform its duties.

12. Formal Evaluation of the Performance of the Board, Committees of the Board and Individual Directors under Section 134(3)(p) of the Companies Act, 2013

In terms of the provisions of Section 134(3)(p) of the Companies Act, 2013 read with Rule 8(4) of the Companies (Accounts) Rules, 2014, the Nomination and Remuneration Committee has carried out the annual evaluation of the individual Directors of the Company, and the Board of Directors has carried out the annual evaluation of the performance of the Board, its Committees and the Independent Directors. Further, the Independent Directors also reviewed the performance of the Non-Independent Directors and the Board as a whole, and the performance of the Chairman. The evaluation sheets for evaluation of the Board, Committees and Directors/Chairman were circulated to the respective meetings of the Board, the Nomination and Remuneration Committee and the separate meeting of Independent Directors.

A separate meeting of the Independent Directors was held during on March 25, 2026 to consider the performance evaluation in accordance with Schedule IV of the Companies Act, 2013.

The performance of the Board is evaluated based on the composition of the Board and its committees, the performance of duties and obligations, governance issues, etc. The performance of the committees is evaluated based on the adequacy of the terms of reference of the committee, the fulfilment of key responsibilities, and the frequency and effectiveness of meetings. The performance of individual Directors and of the Chairman is evaluated in terms of adherence to the code of conduct, participation in Board meetings and the implementation of corporate governance practices. The Independent Directors are evaluated based on their participation and contribution, commitment, effective deployment of knowledge and expertise, effective management of relationships with stakeholders, integrity and maintenance of confidentiality, and independence of behaviour and judgement. On the basis of the aforesaid evaluation, the performance of the Board as a whole, of its Committees, of the Chairman and of the individual Directors, including the Independent Directors, was found to be satisfactory.

13. Demat Suspense Account / Unclaimed Suspense Account

There were no outstanding shares lying in the demat suspense account / unclaimed suspense account and therefore the disclosure relating to the same is not applicable.

14. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

Conservation of energy is of utmost significance to the Company. Every effort is made to ensure optimum use of energy by using energy- efficient machines, computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy. The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

Capital investment on energy conservation equipment's: NIL

Foreign Exchange Earning and Outgo: NIL

15. Particulars of Employees

The information required pursuant to Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company is attached as "Annexure B" to this Report.

During the year under review, there was no employee whose remuneration was in excess of the limits prescribed under Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

16. Details of Subsidiary, Joint Venture or Associate Companies

As on March 31, 2026, the Company did not have any subsidiary, joint venture or associate company and the Company is not a subsidiary of any other company. Accordingly, the requirement of preparation of consolidated financial statements and of furnishing the statement in Form AOC-1 containing the salient features of the financial statements of subsidiaries / associates / joint ventures pursuant to the first proviso to sub-section (3) of Section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

17. Corporate Social Responsibility (CSR)

The provisions of Corporate Social Responsibility as prescribed under Section 135 of the Companies Act, 2013 is applicable on the Company for the FY 2025-26, therefore the Board of Directors of the Company at their meeting held on July 31, 2025 has approved the CSR policy and constituted Corporate Social Responsibility Committee comprising the following members :

Name of Director	Position in Committee	Designation
Sumit Kumar Bajaj	Chairperson	Executive Director
Gopal Krishan	Member	Independent Director
Navin Katiyar	Member	Managing Director

At Paluck Technologies Limited ("the Company"), we are constantly aware of our role in society, as that of a mentor and a builder of the lives of the children of our society, and therefore, its future. We endeavour to evolve our relationship with all our stakeholders for the common good, and validate our commitment in this regard by adopting appropriate business processes and strategies.

The provisions related to CSR Policy is incorporated under Section 135 of Companies Act, 2013 ("the Act") read with Schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014 ("the Rules") and further amendments thereto.

It outlines the Company's philosophy and responsibility as a good and responsible corporate of India and lays down the guidelines and mechanism for undertaking socially useful programmes for welfare & sustainable development of the community in and around its area of operations and other parts of the country.

We define Corporate Social Responsibility as the way a company balances its economic, social and environmental objectives while addressing stakeholder expectations and enhancing shareholder value.

The annual report on CSR activities is enclosed as Annexure-D to the Board's report, which forms part of this Integrated Annual Report.

18. Auditors

Statutory Auditors:

M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N), were appointed as the Statutory Auditors of the Company in casual vacancy arise due to the resignation of the previous auditor who will hold office till the conclusion of the ensuing Annual General Meeting.

The Notes to the financial statements referred to in the Auditors' Report are self-explanatory and therefore do not call for any comments under Section 134 of the Companies Act, 2013. The report given by M/s. D Chawla & Associates, Chartered Accountants, the Statutory Auditors, on the financial statements of the Company for the financial year ended March 31, 2026 forms part of this Annual Report. There were no qualifications, reservations, adverse remarks or disclaimer given by the Statutory Auditors in their Report.

Change in the Statutory Auditors of the Company:

M/s. Nitender Kumar & Associates, Chartered Accountants have, vide their letter dated December 31, 2025 addressed to the Board of Directors of the Company, tendered their resignation from the office of the Statutory Auditors of the Company with effect from December 31, 2025, for the reasons stated therein, and have confirmed that there is no other material reason for their resignation.

The aforesaid resignation has resulted in a casual vacancy in the office of the Statutory Auditors of the Company within the meaning of Section 139(8) of the Companies Act, 2013. Accordingly, the Board of Directors of the Company, at its meeting held on January 05, 2026 and on the recommendation of the Audit Committee, appointed M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N), having their office at SCO-37, 2nd Floor, Sector-13, Tosham Road, Hisar-125001 Haryana, as the Statutory Auditors of the Company with effect from January 05, 2026 to fill the casual vacancy so caused, to hold office until the conclusion of the ensuing Sixteenth Annual General Meeting of the Company, subject to the approval of the Members. A resolution to approve such appointment is already passed in Extra Ordinary General Meeting of the Members held on January 06, 2026.

At the same meeting, the Board of Directors, on the recommendation of the Audit Committee, has further recommended to the Members the appointment of M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N), as the Statutory Auditors of the Company for a term of five (5) consecutive years, to hold office from the conclusion of the ensuing Sixteenth Annual General Meeting until the conclusion of the Twenty Firt Annual General Meeting of the Company, so as to examine and audit the accounts of the Company for the financial years 2026-27 to 2030-31. A resolution to that effect is set out at Item No. 3 of the Notice convening the ensuing Annual General Meeting.

The Company has received from M/s. D Chawla & Associates, Chartered Accountants (Firm Registration No. 0017217N) their written consent to act as the Statutory Auditors of the Company and a certificate under Section 139(1) of the Companies Act, 2013 read with Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014 to the effect that their appointment, if made, shall be in accordance with the conditions prescribed and that they are eligible for appointment and are not disqualified under Section 141 of the Companies Act, 2013. The firm has further confirmed that it has subjected itself to the peer review process of the Institute of Chartered Accountants of India and holds a valid Peer Review Certificate issued by the Peer Review Board of that Institute as required under Regulation 33(1)(d) of the SEBI Listing Regulations, that neither the firm nor any of its partners has been debarred, disqualified or restrained by any regulatory or professional authority, and that it has read and accepted the conditions relating to the resignation of statutory auditors of listed entities prescribed by the Securities and Exchange Board of India.

Reporting of frauds by Auditors:

During the year under review, the Auditors have not reported any instance of fraud under Section 143(12) of the Companies Act, 2013 committed against the Company by its officers or employees, to the Audit Committee or the Board, the details of which would be required to be mentioned in the Directors' Report.

Secretarial Auditor:

As per the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to Secretarial Audit, not applicable to the Company during the Financial Year 2025-26.

Cost Records and Cost Auditor:

As per Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Company is not required to maintain cost records and, accordingly, the appointment of a Cost Auditor is not applicable to the Company.

Internal Auditor:

As per the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 relating to the appointment of an Internal Auditor not applicable to the Company during the Financial Year 2025-26. .

19. Material Order Passed by Regulators / Courts / Tribunals

There was no material order passed by any regulator, court or tribunal during the year under review impacting the going concern status and the Company's operations in future.

20. Deposits

The Company has not accepted any deposit from the public within the meaning of Chapter V of the Companies Act, 2013 and the rules made thereunder. The Company has, however, accepted loans from its Directors and relatives of Directors, in respect of which the requisite declarations have been obtained to the effect that the amounts so given are not out of borrowed funds; such amounts are exempted from the definition of "deposits" under Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014 and the particulars thereof are disclosed in the notes forming part of the financial statements. The Company has filed the return of deposits in Form DPT-3 within the prescribed timeline.

21. Corporate Governance

The Company adheres to the best corporate governance practices and always works in the best interest of its stakeholders. The Company has incorporated the appropriate standards for corporate governance.

22. Particulars of Loans, Guarantees or Investments Made under Section 186 of the Companies Act, 2013

During the Financial Year 2025-26, the Company has not given any loan, provided any guarantee or security, or made any investment covered under the provisions of Section 186 of the Companies Act, 2013. The particulars, if any, are disclosed in the notes attached to and forming part of the financial statements of the Company prepared for the financial year ended March 31, 2026.

23. Material Changes Affecting the Financial Position of the Company

No material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this Report. The change in the Statutory Auditors of the Company, as set out under the head "Auditors" of this Report, has taken place after the close of the financial year under review and does not affect the financial position of the Company.

24. Directors' Responsibility Statement

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013:

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 have 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 as at the end of the financial year and of the profit of the Company for that period;

c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 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;

e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f) 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.

25. Adequacy of Internal Financial Control

The Company has in place a proper system of internal financial control which is commensurate with the size and nature of its business. The Company has an Audit Committee headed by an Independent Director, inter alia, to oversee the Company's financial reporting process, disclosure of financial information, and to review the performance of the statutory and internal auditors with the management.

26. Confirmations

a. During the year under review, the Company has complied with the applicable Secretarial Standards on Meetings of the Board of Directors (SS-1) and on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, New Delhi.

b. The Company is in compliance with the Maternity Benefit Act, 1961.

27. Related Party Transactions

All the Related Party Transactions which were entered into during the Financial Year 2025-26 were at arm's length basis and in the ordinary course of business. There were no materially significant related party transactions entered into by the Company with the Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. Further, the details of material related party transactions as required to be provided in the format of Form 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 part of this Report as "Annexure D". The disclosure of transactions with related parties for the financial year is given in the notes forming part of the financial statements in accordance with Accounting Standard – 18.

28. Annual Return

As per the requirement of Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013 read with the rules made thereunder, as amended from time to time, the Annual Return in Form MGT-7 is available on the website of the Company at www.palucktechno.com.

29. Management Discussion and Analysis

A detailed report on Management Discussion and Analysis (MDSA) is included in this Report as “Annexure E”.

30. Prevention of Sexual Harassment of Women at Workplace

The Company has in place a policy on “Prevention of Sexual Harassment”, through which the Company addresses complaints of sexual harassment at all workplaces. The Company has complied with the provisions relating to the constitution of an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year under review, the details of complaints are as under: (a) number of complaints of sexual harassment received during the year – Nil; (b) number of complaints disposed of during the year – Nil; and (c) number of cases pending for more than ninety days – Nil.

31. Whistle Blower Policy/ Vigil Mechanism

The Company has established a Whistle Blower Policy / Vigil Mechanism in compliance with the provisions of Section 177(9) and (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, for the genuine concerns expressed by employees and Directors about unethical behaviour, actual or suspected fraud or violation of the Company’s Code of Conduct. The Company provides adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the Chairman of the Audit Committee on reporting issues concerning the interests of employees and the Company. The Board has approved the policy for vigil mechanism, which is available on the website of the Company at www.palucktechno.com.

32. Risk Management and its Policy

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified are systematically addressed through mitigating actions on a continuing basis. These are discussed at the meetings of the Audit Committee and the Board of Directors of the Company.

33. Proceedings Initiated / Pending against the Company under the Insolvency and Bankruptcy Code, 2016

There are no proceedings initiated or pending against the Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the business of the Company.

34. Acknowledgement

Your Directors thank all the esteemed shareholders, customers, suppliers, bankers and business associates for their faith, trust and confidence reposed in the Company and express their appreciation to the workers, executive staff and team members at all levels. The Board of Directors also gratefully acknowledges the assistance and co-operation received from the Central and State Government departments and the Registrar of Companies.

Date: September 07, 2026
Place: Gurgaon

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

"Annexure A"

PARTICULARS OF EMPLOYEES

(Disclosure as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

a) The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2025-26, and the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26, are as under:

Sr. No.	Name of Director / KMP	Designation	Nature of payment	Ratio of remuneration to median remuneration of employees	% increase / (decrease) in remuneration for FY 2025-26
1	Mr. Navin Katiyar	Managing Director	Remuneration	2.50:1	-14.29
2	Mr. Sumit Kumar Bajaj	CEO & Executive Director	Remuneration	2.50:1	-50
3	Mr. Praveen Kumar	Executive Director	Remuneration	2.50:1	250
4	Mr. Arun Kumar*	Non-Executive Independent Director	Sitting Fees	0.25:1	N.A.^
5	Ms. Pallvi Sharma*	Non-Executive Independent Director	Sitting Fees	0.25:1	N.A.^
6	Mr. Gopal Krishan*	Non-Executive Independent Director	Sitting Fees	0.25:1	N.A.^
7	Mr. Chirag Manni**	Chief Financial Officer	Remuneration	1.44:1	N.A.^
8	Mr. Sumit Kumar***	Company Secretary & Compliance Officer	Remuneration	1.15:1	N.A.^

* *Appointed as Non-Executive Independent Director with effect from July 02, 2025.*

** *Appointed as Chief Financial Officer with effect from July 01, 2025.*

*** *Appointed as Company Secretary & Compliance Officer with effect from July 01, 2025.*

^ *Since the individuals were appointed during the Financial Year 2025-26, the percentage increase / (decrease) in remuneration is not applicable and the remuneration is not comparable.*

Note: The median remuneration of the employees of the Company for the Financial Year 2025-26 is Rs. 2,39,759 /-.

b) Percentage increase in the median remuneration of employees in the financial year:

In the Financial Year 2025-26, the percentage decrease in the median remuneration of employees was 34.61%.

(The median remuneration of the employees of the Company for the Financial Year 2024-25 was Rs. 3,66,685/- as against Rs. 2,39,759/- for the Financial Year 2025-26.)

c) Number of permanent employees on the rolls of the Company:

There are 192 permanent employees on the rolls of the Company as on March 31, 2026.

d) Average percentile increase(decrease) already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration, and justification thereof, and point out if there are any exceptional circumstances for increase in the managerial remuneration:

The average annual decrease in the salaries of the employees, other than the managerial personnel, was -15.89%, whereas there was remuneration payable to the managerial personnel was decrease by -14.29%, i.e. the Managing Director, during the Financial Year 2025-26. There were no exceptional circumstances warranting any increase in the managerial remuneration as the remuneration paid to managerial personnel is same as last year

e) The key parameters for any variable component of remuneration availed by the Directors:

Not Applicable. No variable component of remuneration was availed by any Director during the Financial Year 2025-26.

f) Affirmation that the remuneration is as per the remuneration policy of the Company:

It is hereby affirmed that the remuneration paid during the Financial Year 2025-26 is as per the Remuneration Policy of the Company.

g) Particulars of employees under Rule 5(2) and Rule 5(3):

During the financial year, there was no employee employed throughout the financial year, or part of the financial year, who was in receipt of remuneration in the aggregate of not less than Rs. 1.02 Crore per financial year or Rs. 8.50 Lakhs per month. Accordingly, the statement containing the particulars of employees as required under Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable. The statement containing the names of the top ten employees in terms of remuneration drawn is available for inspection at the Registered Office of the Company during business hours. In terms of Section 136 of the Companies Act, 2013, the Annual Report is being sent to the members excluding the said statement. Any member interested in obtaining a copy of the same may write to the Company Secretary.

Date: September 07, 2026
Place: Gurgaon

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

"Annexure B"

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:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis. Accordingly, the particulars required under clauses (a) to (h) of paragraph 1 of Form AOC-2 are not applicable.

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

The details of related party transactions, if any, exceeding ten per cent of the annual standalone turnover of the Company for the preceding financial year are mentioned in the financial statements.

Date: September 07, 2026
Place: Gurgaon

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138030)

"Annexure C"

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Economic Overview

Global Economy

The global economy continues to witness steady growth despite challenges such as inflation, geopolitical uncertainties, changing interest rates and supply-chain disruptions. The Automobile & Engineering Services, Construction Equipment Rental and Telecom Engineering Services sectors continue to benefit from infrastructure development, technological advancement, digitalisation, automation, electrification and increasing demand for efficient equipment and connectivity solutions. The Company remains optimistic about the long-term growth prospects of these sectors.

Indian Economy and Outlook for the Industry

India remains one of the fastest-growing large economies in the world, supported by resilient domestic consumption, moderating inflation and sustained government capital expenditure. The Indian economy continues to demonstrate resilience, supported by strong domestic demand, infrastructure development, increasing private investment and rapid digitalisation. Government initiatives towards manufacturing, infrastructure and connectivity are expected to provide sustained opportunities for the **Automobile & Engineering Services, Construction Equipment Rental and Telecom Engineering Services** sectors. The outlook for these industries remains positive, driven by increasing infrastructure spending, technological advancements, urbanisation, expansion of telecom networks and growing demand for efficient and cost-effective equipment and engineering solutions.

2. Business Operations and our Products

The Company is engaged in a diversified engineering services and infrastructure support company with operations across Automobile & Engineering Services, Construction Equipment Rental, and Telecom Engineering Services. In the Automobile & Engineering Services, Construction Equipment Rental and Telecom Engineering Services, the Company provides concrete transportation, infrastructure equipment rental and RMC plant setup services. It operates a substantial fleet of over 190 specialized vehicles, including transit mixers, concrete pump units, serving infrastructure developers, EPC contractors and cement manufacturers across key regions including Delhi NCR, Rajasthan, Haryana, Madhya Pradesh, Gujarat, Odisha and Jammu & Kashmir. Its fleet is supported by an integrated digital monitoring system connected with ERP, SAP and GPS tracking solutions.

The Company also provides Telecom Engineering Services, acting as an implementation and maintenance partner for leading telecom operators and OEMs. It has managed operations and maintenance across 7,500+ telecom sites across India, supporting network expansion, upgrades and maintenance. In addition, Paluck Technologies operates as an Authorized Service Center and Dealership for various OEMs, providing diesel and gas generator servicing, dual-fuel conversion kits, RECD solutions, commercial vehicle and two-wheeler servicing, and spare parts distribution.

3. SWOT Analysis

Strengths

a. Experienced promoters and management team with over Fifteen years of experience in the Automobile & Engineering Services, Construction Equipment Rental, and Telecom Engineering Services.
b. Three segments (telecom, automotive/generator servicing, construction logistics) that reduce reliance on any single end-market.
c. Long-standing authorized dealer/service partnerships with major names in diesel generators, commercial vehicles, and two-wheelers, plus annual contracts with major telecom OEMs
d. Positioned to benefit from the Delhi-NCR ban on pre-2023 DG sets, driving demand for dual-fuel conversion kits and NGT-compliant retrofit devices.

Weaknesses

e. Top 10 customers made up ~45-65% of revenue across recent years; top 1 customer alone was ~8-23% of revenue in various periods — a single lost client could materially hurt results
f. Dependence on a limited number of customers and suppliers, which may expose the Company to

concentration risk.

g. Operations centered in Delhi-NCR/Haryana and a handful of northern/central Indian states, limiting diversification.

Opportunities

h. Regulatory push for retrofit emission-control devices and dual-fuel kits on older DG sets creates a structural, recurring revenue stream.
i. Continued government infrastructure spending supports demand for RMC/transit-mixer and equipment-rental services.
j. Ongoing 4G/5G rollout and network upgrades by operators sustain demand for site O&M and implementation services
k.

Threats / Risks / Concerns

l. Revenue is closely tied to infrastructure/construction and telecom capex cycles, which are sensitive to government spending, interest rates, and economic slowdowns.
m. Delays and cost overruns from land acquisition issues, statutory approvals, labor unrest, or weather can hit fixed-price contracts.
n. Broad exposure to Indian economic conditions, interest rate/inflation swings, and global shocks (e.g., conflicts affecting commodity/energy prices) as disclosed in external risk factors.

4. Internal Control Systems and their Adequacy

The Company has in place a proper system of internal control which is commensurate with the size and nature of its business. The Company has an Audit Committee headed by an Independent Director, inter alia, to oversee the Company's reporting process and the disclosure of information. The internal control system is supplemented by documented policies, guidelines and procedures covering procurement, production, quality control, sales and finance, and is subject to review by the Internal Auditors, the Audit Committee and the Board of Directors.

5. Financial Position and Results of Operations

The Company has recorded robust growth and improvement in both the top line and the bottom line on a standalone basis during the year under review, as explained below:

(Rs. in Hundred's)

PARTICULARS	YEAR ENDED MARCH 31, 2026	YEAR ENDED MARCH 31, 2025
Revenue from Operations	1,11,09,398.24	1,02,81,003.78
Other Income	14,134.47	8,649.88
Total Income	1,11,23,532.71	1,02,89,653.66
Total Expenses	92,32,453.46	90,63,454.20
Profit before Tax	18,80,512.60	12,26,199.46
Tax Expense	4,75,576.75	3,25,125.51

PARTICULARS	YEAR ENDED MARCH 31, 2026	YEAR ENDED MARCH 31, 2025
Profit after Tax	14,04,935.85	9,01,073.96
Earnings Per Share – Basic S Diluted (Rs.)	10.07	29.07
Net Worth	46,01,244.32	31,63,749.14

6. Material Developments in Human Resources / Industrial Relations

The Company considers its employees to be its vital and most valuable asset and understands that people have been the driving force for the growth and expansion of the Company. As on March 31, 2026, there were 192 permanent employees employed by the Company, in addition to casual labour engaged at the construction/ telecommunications site on a need basis. The Company will continue to create opportunities and ensure the recruitment of diverse candidates without compromising on meritocracy. Industrial relations during the year under review remained cordial.

7. Key Financial Ratios

The details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, are as under:

Sr. No.	Ratio	Numerator / Denominator	As at March 31, 2026	As at March 31, 2025	% Change	Reason for variance
1	Debtors Turnover Ratio (in times)	Net Credit Sales / Average Trade Receivables	4.48	5.37	(16.58)	Not applicable, the variance being less than 25%.
2	Inventory Turnover Ratio (in times)	Cost of Goods Sold / Average Inventory	3.82	4.46	(14.35)	Not applicable, the variance being less than 25%.
3	Creditor Turnover Ratio (in times)	Net Credit Purchase / Average Trade Payable	6.20	7.58	(18.21)	Not applicable, the variance being less than 25%.
4	Current Ratio (in times)	Current Assets / Current Liabilities	2.68	2.23	20.18	Not applicable, the variance being less than 25%.
5	Debt-Equity Ratio (in times)	Total Debt / Shareholders' Equity	0.28	0.55	49.09	Due to the increase in share capital and profitability, coupled with the repayment of term loans out of the proceeds of the Pro Initial Public Offer, the ratio has improved.
6	Return on Equity Ratio / Return on Networth (%)	Net Profit after Tax / Shareholders' Equity	0.36	0.36	-	Not applicable, as no variance.
7	Net Profit Ratio (%)	Net Profit after Tax / Turnover	0.13	0.09	44.44	Due to Repayment of Debt the financial cost decreased.
8	Return on Capital Employed (%)	Earnings Before Interest and Taxes / Capital Employed (Tangible Net Worth + Debt + Lease Liability)	0.36	0.28	28.57	Due to Repayment of Debt the financial cost decreased and profit increased accordingly.s

Note: The above ratios have been computed on the basis of the audited financial statements of the Company for the Financial Year 2025-26 and the working statement of ratio analysis placed before and taken on record by the Audit Committee. Certain of the ratios and the comparative figures disclosed in the note on ratios forming part of the audited financial statements have been computed using different components and are, to that extent, not directly comparable with those set out above.

8. Cautionary Statement

The content of this Management Discussion and Analysis may contain "forward looking statements" including, but without limitation, statements relating to the implementation of strategic initiatives and other statements relating to the Company's future business developments and economic performance. While these forward-looking statements indicate the Company's assessment and future expectations concerning the development of its business, several risks, uncertainties and other unknown factors could cause actual developments and results to differ materially from these expectations. These factors include, but are not limited to, general market, macroeconomic, governmental and regulatory trends, movements in currency exchange and interest rates, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with the Company, legislative developments and other key factors that could affect the Company's business and financial performance. The Company undertakes no obligation to publicly revise any forward-looking statements to reflect future or likely events or circumstances.

Date: September 07, 2026
Place: Gurgaon

Registered Office:
192/6 Nitin Vihar, Opp. Indian Oil
Petrol Pump, Near Hero Honda Chowk,
Gurgaon Haryana, India

For and on behalf of the Board of Directors of
PALUCK TECHONOLOGIES LIMITED

Sd/-
Navin Katiyar
Managing Director
(DIN: 05138090

"Annexure D"

CSR ANNUAL REPORT 2024-25

[Pursuant to Section 135 of the Companies Act, 2013]

1. Brief outline of CSR policy of company

Corporate social responsibility (CSR) is a proactive and synergistic business philosophy, while attention is paid to broader economic, environmental, and social issues in a balanced way. Augmenting profits is no longer the sole business performance indicator for the corporates and they have to play the role of responsible corporate citizens by undertaking activities for betterment of the society and the environment under the umbrella of Corporate Social Responsibility (CSR).

At Paluck Technologies Limited ("the Company"), we are constantly aware of our role in society, as that of a mentor and a builder of the lives of the children of our society, and therefore, its future. We endeavour to evolve our relationship with all our stakeholders for the common good, and validate our commitment in this regard by adopting appropriate business processes and strategies.

The Company has undertaken its CSR obligations through Radhe Krishna Humanity Foundation ("Foundation"), a Section 8 company incorporated under the Companies Act, 2013 on January 15, 2024. The Foundation is engaged in promoting the health, well-being and dignified living of elderly persons and underserved communities. Its key initiatives include geriatric healthcare, regular health check-ups, preventive healthcare and wellness awareness, medical camps, access to medicines and diagnostic support, assisted living, emotional and social support, rehabilitation, palliative care and community outreach programmes.

Our objectives

Our broad objective, as stated in our CSR policy, include:

a) Establish a guideline for compliance with the provisions of the Act and Rules related to CSR,

b) Implement CSR initiatives in both letter and spirit through appropriate procedures and reporting, and

c) Initiate projects that benefit the community at large.

Focus areas

a) Rooted in Selfless services, love and empathy,

b) Transforms lives

2. CSR committee

The CSR committee of the Board is responsible for overseeing the execution of the Company's CSR policy. The CSR committee comprises one independent director and two Executive Director. The members of the CSR committee are:

Name of the Director	Designation/ Nature of Directorship	Number of meeting of CSR committees held during the year	Number of meeting of CSR committees attended during the year
Sumit Kumar Bajaj	Chairperson, Executive Director	1	1
Gopal Krishan	Member, Independent Director	1	1
Navin Katiyar	Member, Managing Director	1	1

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company.

www.palucktehno.com

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

Not Applicable

5. (a) Average net profit of the Company as per Section 135(5):

Rs. 5,28,33,267.33

(b) Two percent of average net profit of the Company as per Section 135(5):

Rs. 10,56,665.35

(c) Surplus arising out of the CSR projects or program or activities of the previous financial years:

Rs. Nil

(d) Amount required to be set off for the Financial Year, if any:

Rs. Nil

(e) Total CSR obligation for the financial year [5(b)+5(c}-5(d)]:

Rs.10,56,665.35

6. (a) Amount spent on CSR Projects (both Ongoing Project and Other than Ongoing Project:

Rs. 10,56,666

(b) Amount spent in administrative overheads: NIL

(c) Amount spent on Impact Assessment, if applicable: Not Applicable

(d) Total amount spent for Financial Year [6(a)+6(b)+6(c)] Rs. 10,56,666

(e) CSR amount spent or unspent for the financial year:

	Amount unspent in Rupees				
Total Amount spent for the Financial Year (Rs.)	Total Amount Transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under schedule VII as per second proviso to section 135 (5)		
	Amount	Date of Transfer	Name of Fund	Amount	Date of Transfer
10,56,666					

(f) Excess Amount for set-off, if any: NIL

7. Detail of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

Sr. No.	Preceding Financial Year	Total Amount Transferred to Unspent CSR Account as per section 135(6) in Rs.	Balance Amount in Unspent CSR Account under subsection (6) Section 135 in Rs.	Amount spent in the Financial Year (in Rs.)	Amount transferred to a fund as specified under schedule VII as per second proviso to sub section 5 of section 135, if any	Amount remaining to be spent in succeeding Financial Years (in Rs.)	Deficiency if any

Not Applicable

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility Amount spent in the Financial Year: **No**

If yes, enter the number of Capital Assets created/acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spend in the Financial Year:

Sr. No.	Short Particular of the Property/ Assets including complete address and location of the property	Pin Code of the Property or Assets	Date of Creation	Amount of CSR Amount Spent	Details of Entity/Authority Beneficiary of the Registered Owner		
					CSR Registration Number if applicable	Name	Registered Address
Not Applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable Property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135: Not applicable

SCO-37, 2ND FLOOR, SECTOR-13,
TOSHAM ROAD, HISAR 125001
yadav.anil@gmail.com 9416786716

Independent Auditor's Report

To the Members of **PALUCK TECHNOLOGIES LIMITED**

Report on the Audit of the Standalone Financial Statements

<u>Opinion</u>

We have audited the financial statements of PALUCK TECHNOLOGIES LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2026, its profit/loss and its cash flows for the year ended on that date.

<u>Basis for Opinion</u>

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

<u>Information other than the financial statements and auditors' report thereon</u>

The Company's board of directors is responsible for the preparation of the other information which comprise of the Director's Report and other related information (the "other information"), but does not include the financial statement and our auditor's report thereon. The other information is expected to be made available to us after the date of this audit report.

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 identified above, when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards and other 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and other effectiveness of such controls, refer to our separate Report in "Annexure A". Our report express an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the matter to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

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 current year is in accordance with the provisions of section 197 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,as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company have any pending litigations which would impact its financial position details of the same are as follows:

1. Tata Capital Limited - a criminal compliant has been filed by Tata Capital Limited for the dishonor of Cheque issued by the Company in favour of complainant towards outstanding dues. A contingent liability of Rs. 5,23,43,000 has been recorded by Company.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's 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 ("Ultimate Beneficiaries") by or on behalf of the Company.
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, 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,

✓ directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party

✓ provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv (a) and iv (b) contain any material mis-statement.

v. The has not paid any dividend during the year and hence, compliance with section 123 of the Companies Act, 2013 is not applicable.

vi. 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 31,2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transaction 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. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 requires the audit trail feature to be preserved by the Company as per the statutory requirements for record retention, we have considered the same in our audit procedure and nothing has come to our notice which causes us to believe that the Company has not preserved the audit trail in accordance with the said requirements.

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

For D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR
Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:21:16 +05'30'

ANIL KUMAR
(PARTNER)
Membership No. 508582

Place:-HISAR
Date: 07/09/2026
UDIN:
26508582KYCXSQ7192

ANNEXURE "A" TO THE INDEPENDENT AUDITORS REPORT
(Referred to in paragraph 1(f) under Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act,2013 ("the Act")

We have audited the internal financial controls over financial reporting of PALUCK TECHNOLOGIES LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, 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.

For D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR

Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:21:36 +05'30'

Place:-HISAR
Date: 07/09/2026

ANIL KUMAR
(PARTNER)
Membership No. 508582

ANNEXURE “B”: Report under the Companies (Auditor’s Report) Order, 2020

(Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements’ section of our report of even date on the accounts of Paluck Technologies Limited (the “Company”) for the year ended March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

We report that:

i. According to the information & explanation give to us and on the basis of our examination of the Company, in respect of property, plant & equipment and intangible assets:

(a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) The Property, Plant & Equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information & explanations given to us, no material discrepancies were noticed on such verification;

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

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and hence, reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) There are no proceedings initiated or are pending against the company for holding any benami property under the prohibition of Benami Property Transactions Act, 1988 and rules made thereunder and hence, reporting under Clause 3(i)(e) of the Order is not applicable to the Company

(i) (a) The physical verification of inventory has been conducted at reasonable intervals by the management during the year and, In our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(ii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records, no loans, investments, guarantees, and security provided by the Company.

(iv) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(v) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vi) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(vii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

(ix) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central

Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xi) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiii) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xiv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xv) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.

(xvi) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xvii) There has been resignation of the statutory auditors during the year and not any objection or concern raised by the outgoing auditors.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xix)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company amount of CSR obligation spent by the Company during the year.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For D CHAWLA & ASSOCIATES
Chartered Accountants
FRN: 0017217N

ANIL KUMAR

Digitally signed by ANIL KUMAR
Date: 2026.09.07 22:22:00 +05'30'

Place:-HISAR
Date: 07/09/2026

ANIL KUMAR
(PARTNER)
Membership No. 508582

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Balance Sheet as at 31st March 2026 **₹ in hundred**

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	13,94,628.20	3,09,917.50
Reserves and surplus	2	32,07,766.04	28,53,831.64
Money received against share warrants			
		46,02,394.24	**31,63,749.14**
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	34,706.47	10,20,685.83
Deferred tax liabilities (Net)	4	86,700.84	35,649.69
Other long term liabilities			
Long-term provisions	5	77,363.23	13,043.07
		1,98,770.54	**10,69,378.59**
Current liabilities			
Short-term borrowings		12,32,294.80	7,28,066.26
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		2,80,531.82	12,55,861.22
Other current liabilities	7	39,589.05	76,371.67
Short-term provisions	5	6,80,815.37	4,04,088.98
		22,33,231.04	**24,64,388.13**
TOTAL		**70,34,395.82**	**66,97,515.86**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	8		
Property,Plant and Equipment		9,76,162.85	11,97,138.63
Intangible assets		2,142.73	2,890.25
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		9,78,305.58	**12,00,028.88**
Current assets			
Current investments			
Inventories		29,41,334.97	28,79,753.57
Trade receivables	11	27,82,599.18	22,48,795.92
Cash and cash equivalents	12	1,03,399.59	1,12,550.60
Short-term loans and advances			
Other current assets	13	2,28,756.50	2,56,386.89
		60,56,090.24	**54,97,486.98**
TOTAL		**70,34,395.82**	**66,97,515.86**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

ANIL KUMAR Digitally signed by ANIL KUMAR Date: 2026.09.07 22:22:31 +05'30'

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 07/09/2026

CHIRAG MANNI Digitally signed by CHIRAG MANNI Date: 2026.09.07 22:29:17 +05'30'

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR Digitally signed by SUMIT KUMAR Date: 2026.09.07 22:36:00 +05'30'

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

For and on behalf of the Board of Directors

SUMIT KUMAR BAJAJ Digitally signed by SUMIT KUMAR BAJAJ Date: 2026.09.07 22:35:40 +05'30'

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR Digitally signed by NAVIN KATIYAR Date: 2026.09.07 22:32:41 +05'30'

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Statement of Profit and loss for the year ended 31st March 2026 **₹ in hundred**

Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations	14	1,11,09,398.24	1,02,81,003.78
Other income	15	14,134.47	8,649.88
Total Income		**1,11,23,532.71**	**1,02,89,653.66**
Expenses			
Cost of material Consumed	16	27,03,889.45	28,15,951.03
Purchase of stock-in-trade	17	47,63,535.09	51,34,545.49
Changes in inventories	18	(61,581.40)	(11,48,440.21)
Employee benefit expenses	19	5,86,933.45	5,69,370.69
Finance costs	20	2,69,011.71	1,87,049.62
Depreciation and amortization expenses	21	3,11,491.80	4,36,592.07
Other expenses	22	6,06,856.15	10,68,385.51
Total expenses		**91,80,136.24**	**90,63,454.20**
Profit before exceptional, extraordinary and prior period items and tax		**19,43,396.47**	**12,26,199.46**
Exceptional items			
Profit before extraordinary and prior period items and tax		**19,43,396.47**	**12,26,199.46**
Extraordinary items		(10,566.65)	
Prior period item			
Profit before tax		**19,32,829.82**	**12,26,199.46**
Tax expenses			
Current tax	23	4,75,692.90	3,35,167.78
Deferred tax		51,051.15	(10,042.27)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**14,06,085.77**	**9,01,073.96**
Earning per share-in ₹			
Basic			
Before extraordinary Items		10.08	29.07
After extraordinary Adjustment		10.08	29.07
Diluted			
Before extraordinary Items		10.08	29.07
After extraordinary Adjustment		10.08	29.07

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

ANIL KUMAR Digitally signed by ANIL KUMAR Date: 2026.09.07 22:22:47 +05'30'

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 07/09/2026

CHIRAG MANNI Digitally signed by CHIRAG MANNI Date: 2026.09.07 22:28:59 +05'30'

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR Digitally signed by SUMIT KUMAR Date: 2026.09.07 22:36:29 +05'30'

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

For and on behalf of the Board of Directors

SUMIT KUMAR BAJAJ Digitally signed by SUMIT KUMAR BAJAJ Date: 2026.09.07 22:36:52 +05'30'

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR Digitally signed by NAVIN KATIYAR Date: 2026.09.07 22:33:07 +05'30'

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

Notes to Financial statements for the year ended 31st March 2026
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Authorised :		
23000000 (31/03/2025:17000000) Equity shares of Rs. 10.00/- par value	23,00,000.00	17,00,000.00
Issued :		
13946282 (31/03/2025:3099175) Equity shares of Rs. 10.00/- par value	13,94,628.20	3,09,917.50
Subscribed and paid-up :		
13946282 (31/03/2025:3099175) Equity shares of Rs. 10.00/- par value	13,94,628.20	3,09,917.50
Total	**13,94,628.20**	**3,09,917.50**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares **₹ in hundred**

	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	30,99,175	3,09,917.50	29,27,580	2,92,758.00
Issued during the Period	1,08,47,107	10,84,710.70	1,71,595	17,159.50
Redeemed or bought back during the period				
Outstanding at end of the period	**1,39,46,282**	**13,94,628.20**	**30,99,175**	**3,09,917.50**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2026		As at 31st March 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	SARIKA KATIYAR	13,84,911	9.93	3,07,758	9.93
Equity	PRAVEEN KUMAR	32,81,769	23.53	7,29,282	23.53
Equity	NAVIN KATIYAR	47,70,596	34.21	13,04,440	42.09
Equity	SUMIT KUMAR BAJAJ	26,32,500	18.88	5,85,000	18.88
	Total :	**1,20,69,776**	**86.55**	**29,26,480**	**94.43**

Note No. 2 Reserves and surplus **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Other reserves		
Opening Balance		
Add: Addition during the year	32,559.33	
Less : Deletion during the year		
Closing Balance	**32,559.33**	
Securities premium		
Opening Balance	3,53,485.70	
Add: Addition during the year		3,53,485.70
Less:Bonus Shares Issued	(3,53,485.70)	
Closing Balance		**3,53,485.70**
Surplus		

Opening Balance	25,00,345.94	15,99,271.98
Add: Profit for the year	14,06,085.77	9,01,073.96
Less:Share issued	(7,31,225.00)	
Closing Balance	**31,75,206.71**	**25,00,345.94**
Balance carried to balance sheet	**32,07,766.04**	**28,53,831.64**

Note No. 3 Long-term borrowings ₹ in hundred

	As at 31st March 2026		As at 31st March 2025	
Particulars	**Non-Current**	**Current Maturities**	**Non-Current**	**Current Maturities**
Term Loan - From banks				
Rupee term loans banks/NBFC secured	34,706.47	3,02,886.19	10,20,685.83	
	34,706.47	**3,02,886.19**	**10,20,685.83**	
The Above Amount Includes				
Secured Borrowings	34,706.47	3,02,886.19	10,20,685.83	
Amount Disclosed Under the Head "Short Term Borrowings"(Note No.)		(3,02,886.19)		()
Net Amount	**34,706.47**	**0**	**10,20,685.83**	**0**

Note No. 4 Deferred Tax ₹ in hundred

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Deferred tax liability		
DTL	86,700.84	35,649.69
Gross deferred tax liability	**86,700.84**	**35,649.69**
Net deferred tax liability	**86,700.84**	**35,649.69**

Note No. 5 Provisions ₹ in hundred

Particulars	**As at 31st March 2026**			**As at 31st March 2025**		
	Long-term	**Short-term**	**Total**	**Long-term**	**Short-term**	**Total**
Provision for employee benefit						
Gratuity Provision	77,363.23		77,363.23	13,043.07	53,877.22	66,920.28
Bonus Provision		15,043.98	15,043.98		15,043.98	15,043.98
	77,363.23	**15,043.98**	**92,407.21**	**13,043.07**	**68,921.20**	**81,964.26**
Other provisions						
Current tax provision		4,75,692.90	4,75,692.90		3,35,167.78	3,35,167.78
Other Provision		1,79,511.84	1,79,511.84			
CSR Provision		10,566.65	10,566.65			
		6,65,771.39	**6,65,771.39**		**3,35,167.78**	**3,35,167.78**
Total	**77,363.23**	**6,80,815.37**	**7,58,178.60**	**13,043.07**	**4,04,088.98**	**4,17,132.04**

Note No. Short-term borrowings ₹ in hundred

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
Loans Repayable on Demands - From banks		
Hdfc Bank	3,97,769.77	3,98,240.42
Hdfc 235	714.15	694.46
HDFC 188	1,000.98	
HDFC 829	922.41	
HDFC 7031	1,741.95	1,795.43
HDFC 588	176.70	408.75
HDFC 9548	1,001.41	838.97
	4,03,327.37	**4,01,978.02**
Loans and Advances from related parties		
Loans directors Unsecured	5,26,081.24	3,26,088.24
	5,26,081.24	**3,26,088.24**
Current maturities of long-term debt	3,02,886.19	
	3,02,886.19	
Total	**12,32,294.80**	**7,28,066.26**

Note No. Short-term borrowings:Loans directors Unsecured **₹ in hundred**

	As at 31st March 2026	As at 31st March 2025
Particulars	**Amount**	**Amount**
Navin Katiyar	4,12,090.67	2,19,447.67
Sumit Kumar Bajaj	28,973.99	22,423.99
Praveen Kumar	85,016.58	84,216.58
Total	**5,26,081.24**	**3,26,088.24**

Note No. 6 Trade payables **₹ in hundred**

Particulars	As at 31st March 2026	As at31st March 2025
(B) Others		
Sundry Creditors	2,80,531.82	12,55,861.22
	2,80,531.82	**12,55,861.22**
Total	**2,80,531.82**	**12,55,861.22**

Note No. 7 Other current liabilities **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Others payables		
Audit Fee Payable	6,000.00	1,000.00
Salary Payable	3,523.04	32,530.75
Duties and Taxes	27,358.56	37,372.82
Staff medical payable	208.80	5,468.10
Other Payable	2,498.64	
	39,589.05	**76,371.67**
Total	**39,589.05**	**76,371.67**

Note No. 7(a) Other current liabilities:Duties and Taxes **₹ in hundred**

Particulars	31st March 2026	As at 31st March 2025
EPF	10,009.17	1,505.34
LWF	5,444.61	4,110.13
TDS	11,899.90	12,713.06
ESIC	4.88	22.46
GST		19,021.83
Total	**27,358.56**	**37,372.82**

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Note No. 8 (a) Property,Plant and Equipment and Intangible assets as at 31st March 2026 **₹ in hundred**

	Assets		Gross Block					Accumulated Depreciation/ Amortisation					Net Block	
		Useful Life (In Years)	Balance as at 1st April 2025	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Dep. on assets having no useful life charge from P&L	Balance as at 31st March 2026	Balance as at 31st March 2026	Balance as at 31st March 2025
A	**Tangible assets**													
	Own Assets													
	AIR CONDITIONER	5.00	6,537.09				6,537.09	5,739.96	275.30			6,015.26	521.83	797.13
	Fan	5.00	1,027.62				1,027.62	887.91	47.85			935.76	91.86	139.71
	Camera	5.00	6,034.58				6,034.58	5,380.06	245.09			5,625.15	409.43	654.52
	Drill Machine	5.00	45.00				45.00	42.75				42.75	2.25	2.25
	Television	5.00	1,607.89				1,607.89	1,527.50				1,527.50	80.39	80.39
	Mobile Phone'	5.00	10,187.57	2,156.80			12,344.36	9,344.49	331.44			9,675.93	2,668.44	843.08
	Office Equipment	5.00	5,663.56				5,663.56	4,967.39	228.18			5,195.56	468.00	696.17
	GEN SET	15.00	1,24,962.04				1,24,962.04	70,118.97	9,949.10			80,068.07	44,893.97	54,843.07
	CONCRETE PUMP	15.00	12,64,163.79				12,64,163.79	9,52,098.59	56,495.45			10,08,594.04	2,55,569.75	3,12,065.20
	Nozzel Tester	15.00	14,334.45				14,334.45	11,952.21	431.19			12,383.40	1,951.05	2,382.24
	Combination Machinery	15.00	1,10,506.61				1,10,506.61	62,930.80	8,611.22			71,542.02	38,964.59	47,575.82
	TBW Drilling Rigs	15.00	93,600.00				93,600.00	74,897.01	3,385.24			78,282.25	15,317.75	18,702.99
	Machine EPS 205	5.00	10,490.00				10,490.00	9,517.97	434.34			9,952.31	537.69	972.02
	Tools	5.00	22,415.73	85,927.26			1,08,342.99	20,099.41	3,424.89			23,524.30	84,818.69	2,316.32
	Sign board	5.00	6,613.51				6,613.51	6,086.85	195.98			6,282.83	330.68	526.66
	Water coller	5.00	271.19				271.19	255.13	2.50			257.63	13.56	16.06
	Led	5.00	1,601.56				1,601.56	1,502.57	18.92			1,521.48	80.08	99.00
	COMPUTER	3.00	26,569.71				26,569.71	25,065.67	175.56			25,241.23	1,328.49	1,504.05
	FURNITUER	10.00	16,871.88				16,871.88	14,926.30	427.36			15,353.67	1,518.21	1,945.58
	Maxi Truck	6.00	13,180.59				13,180.59	12,521.56				12,521.56	659.02	659.02
	Car	8.00	1,39,878.79				1,39,878.79	1,17,225.68	5,896.04			1,23,121.72	16,757.07	22,653.11

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

	Motor Cycle	10.00	7,574.85	1,684.45			9,259.30	5,371.24	638.20			6,009.44	3,249.86	2,203.61
	TRUCK	8.00	40,16,448.86				40,16,448.86	32,94,934.52	2,18,741.32			35,13,675.84	5,02,773.02	7,21,514.34
	Dost Van	8.00	4,382.81				4,382.81	3,812.79	178.02			3,990.81	392.00	570.02
	Building Leasehold Amortisation	15.00	11,637.04				11,637.04	8,260.77	611.10			8,871.88	2,765.16	3,376.27
	Total (A)		**59,16,606.73**	**89,768.51**			**60,06,375.23**	**47,19,468.10**	**3,10,744.29**			**50,30,212.39**	**9,76,162.85**	**11,97,138.63**
	P.Y Total		**59,13,752.38**	**2,854.35**			**59,16,606.73**	**42,82,945.49**	**4,36,522.62**			**47,19,468.10**	**11,97,138.63**	**16,30,806.89**
B	**Intangible assets**													
	Software	10.00	158.30				158.30	147.78	2.60			150.39	7.92	10.52
	Server	10.00	3,937.46				3,937.46	1,057.73	744.92			1,802.64	2,134.82	2,879.73
	Total (B)		**4,095.76**				**4,095.76**	**1,205.51**	**747.52**			**1,953.03**	**2,142.73**	**2,890.25**
	P.Y Total		**1,248.30**	**2,847.46**			**4,095.76**	**1,136.06**	**69.45**			**1,205.51**	**2,890.25**	**112.24**
	Current Year Total (A + B)		**59,20,702.49**	**89,768.51**			**60,10,470.99**	**47,20,673.61**	**3,11,491.80**			**50,32,165.41**	**9,78,305.58**	**12,00,028.88**
	Previous Year Total		**59,15,000.68**	**5,701.81**			**59,20,702.49**	**42,84,081.54**	**4,36,592.07**			**47,20,673.61**	**12,00,028.88**	**16,30,919.14**

General Notes :

1.	No depreciation if remaining useful life is negative or zero.
2.	If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2025 less residual value.
3.	Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4.	If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **AIR CONDITIONER** **Useful Life (In Years)** **5.00**
Group of asset **Office equipment** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Air conditioner	24/02/2021	807.03	40.35	70.21		1825.00	1497.00	328.00	328.00	45.07	29.86
Air Conditioner	25/08/2022	264.06	13.20	58.13		1825.00	950.00	875.00	365.00	45.07	26.20
Air Conditioner	25/08/2022	826.56	41.33	181.96		1825.00	950.00	875.00	365.00	45.07	82.01
AIR CONDITIONER	02/04/2018	187.50	9.38	9.38		1825.00	2556.00	-731.00	0.00	45.07	
Air Conditioner	01/04/2013	579.99	29.00	29.00		1825.00	4383.00	-2558.00	0.00	50.74	
AC	20/04/2015	1,000.00	50.00	50.00		1825.00	3634.00	-1809.00	0.00	45.07	
Air Coditioner	25/04/2017	459.80	22.99	22.99		1825.00	2898.00	-1073.00	0.00	45.07	
Air Conditioner	26/04/2017	479.80	23.99	23.99		1825.00	2897.00	-1072.00	0.00	45.07	
AC	24/05/2017	229.90	11.50	11.50		1825.00	2869.00	-1044.00	0.00	45.07	
Ac	26/05/2017	239.90	12.00	12.00		1825.00	2867.00	-1042.00	0.00	45.07	
Air conditioners	30/04/2023	499.26	24.96	160.44		1825.00	702.00	1123.00	365.00	45.07	72.31
Air Conditioners	02/07/2023	363.28	18.16	132.22		1825.00	639.00	1186.00	365.00	45.07	59.59
Air conditioner	19/06/2020	600.00	30.00	35.33		1825.00	1747.00	78.00	78.00	45.07	5.33
Total		**6,537.09**	**326.85**	**797.13**							**275.30**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **GEN SET** **Useful Life (In Years)** **15.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
DG SET	30/09/2016	2,806.86	140.34	516.62		5475.00	3105.00	2370.00	365.00	18.10	93.51

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DG set	14/10/2022	7,491.52	374.58	4,603.90		5475.00	900.00	4575.00	365.00	18.10	833.31
Gen Set	05/12/2011	36,389.93	1,819.50	2,587.01		5475.00	4866.00	609.00	365.00	18.97	490.76
Gen Set	22/07/2014	2,088.78	104.44	248.03		5475.00	3906.00	1569.00	365.00	18.10	44.89
Dg set	14/01/2022	2,585.00	129.25	1,365.85		5475.00	1173.00	4302.00	365.00	18.10	247.22
Gen Set	22/05/2017	1,350.00	67.50	281.72		5475.00	2871.00	2604.00	365.00	18.10	50.99
Dg set	14/01/2022	2,465.00	123.25	1,302.45		5475.00	1173.00	4302.00	365.00	18.10	235.74
DG Set	29/11/2017	7,500.00	375.00	1,740.67		5475.00	2680.00	2795.00	365.00	18.10	315.06
Dg set	14/01/2022	2,515.00	125.75	1,328.87		5475.00	1173.00	4302.00	365.00	18.10	240.53
Dg set	14/01/2022	2,545.00	127.25	1,344.72		5475.00	1173.00	4302.00	365.00	18.10	243.39
Gen Set	29/04/2023	55,224.95	2,761.25	37,669.03		5475.00	703.00	4772.00	365.00	18.10	6,818.09
GENSET	05/11/2024	2,000.00	100.00	1,854.21		5475.00	147.00	5328.00	365.00	18.10	335.61
Total		**1,24,962.04**	**6,248.10**	**54,843.07**							**9,949.10**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **COMPUTER** **Useful Life (In Years)** **3.00**
Group of asset **Computers and data processing units** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
COMPUTER	13/05/2016	435.00	21.75	21.75		1095.00	3245.00	-2150.00	0.00	63.16	
COMPUTER	08/08/2016	160.00	8.00	8.00		1095.00	3158.00	-2063.00	0.00	63.16	
COMPUTER	19/04/2016	280.00	14.00	14.00		1095.00	3269.00	-2174.00	0.00	63.16	
COMPUTER	01/09/2016	170.00	8.50	8.50		1095.00	3134.00	-2039.00	0.00	63.16	
COMPUTER	10/09/2016	165.00	8.25	8.25		1095.00	3125.00	-2030.00	0.00	63.16	
PRINTER	19/05/2016	99.68	4.98	4.98		1095.00	3239.00	-2144.00	0.00	63.16	
PRINTER	21/05/2016	174.00	8.70	8.70		1095.00	3237.00	-2142.00	0.00	63.16	
COMPUTER	12/05/2016	255.00	12.75	12.75		1095.00	3246.00	-2151.00	0.00	63.16	
Laptop	21/03/2021	546.61	27.33	27.33		1095.00	1472.00	-377.00	0.00	63.16	
Laptop	31/03/2021	677.97	33.90	33.90		1095.00	1462.00	-367.00	0.00	63.16	
Laptop	16/10/2020	3,380.37	169.02	169.02		1095.00	1628.00	-533.00	0.00	63.16	
Server	05/09/2022	3,100.00	155.00	269.30		1095.00	939.00	156.00	156.00	63.16	114.30
Laptop	23/06/2022	522.88	26.14	36.34		1095.00	1013.00	82.00	82.00	63.16	10.19

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Laptop	24/02/2023	661.02	33.05	84.12		1095.00	767.00	328.00	328.00	63.16	51.07
Computer						1095.00	0.00	1095.00	365.00	0.00	
Computer	18/03/2015	200.00	10.00	10.00		1095.00	3667.00	-2572.00	0.00	63.16	
Computer	19/03/2015	320.00	16.00	16.00		1095.00	3666.00	-2571.00	0.00	63.16	
Computer	25/03/2015	18.97	0.95	0.95		1095.00	3660.00	-2565.00	0.00	63.16	
UPS 6 KVA	03/07/2014	1,050.00	52.50	52.50		1095.00	3925.00	-2830.00	0.00	63.16	
Computer	08/09/2012	430.44	21.52	21.52		1095.00	4588.00	-3493.00	0.00	81.98	
Printer	02/01/2016	95.00	4.75	4.75		1095.00	3377.00	-2282.00	0.00	63.16	
Printer	30/12/2015	100.65	5.03	5.03		1095.00	3380.00	-2285.00	0.00	63.16	
Printer	01/01/2016	95.00	4.75	4.75		1095.00	3378.00	-2283.00	0.00	63.16	
DEL LCD MONITOR	07/07/2018	43.52	2.18	2.18		1095.00	2460.00	-1365.00	0.00	63.16	
DEL LCD MONITOR	13/07/2018	43.55	2.18	2.18		1095.00	2454.00	-1359.00	0.00	63.16	
Computer	07/10/2016	400.00	20.00	20.00		1095.00	3098.00	-2003.00	0.00	63.16	
Computer	03/11/2016	105.00	5.25	5.25		1095.00	3071.00	-1976.00	0.00	63.16	
Computer	14/11/2016	100.00	5.00	5.00		1095.00	3060.00	-1965.00	0.00	63.16	
Computer	23/11/2016	100.00	5.00	5.00		1095.00	3051.00	-1956.00	0.00	63.16	
Computer	27/11/2016	150.00	7.50	7.50		1095.00	3047.00	-1952.00	0.00	63.16	
Computer	22/12/2016	307.00	15.35	15.35		1095.00	3022.00	-1927.00	0.00	63.16	
Computer	05/01/2017	2,861.00	143.05	143.05		1095.00	3008.00	-1913.00	0.00	63.16	
Computer	27/01/2017	110.00	5.50	5.50		1095.00	2986.00	-1891.00	0.00	63.16	
Ups	30/01/2017	75.00	3.75	3.75		1095.00	2983.00	-1888.00	0.00	63.16	
Computer	01/02/2017	816.00	40.80	40.80		1095.00	2981.00	-1886.00	0.00	63.16	
Computer	05/02/2017	324.50	16.23	16.23		1095.00	2977.00	-1882.00	0.00	63.16	
Computer	31/03/2017	1,123.00	56.15	56.15		1095.00	2923.00	-1828.00	0.00	63.16	
Printer	29/03/2017	109.00	5.45	5.45		1095.00	2925.00	-1830.00	0.00	63.16	
Epson Printer	16/08/2014	51.90	2.60	2.60		1095.00	3881.00	-2786.00	0.00	63.16	
HP Note Book	14/02/2015	265.00	13.25	13.25		1095.00	3699.00	-2604.00	0.00	63.16	
Computer	21/07/2014	500.00	25.00	25.00		1095.00	3907.00	-2812.00	0.00	63.16	
Computer	14/03/2015	214.49	10.72	10.72		1095.00	3671.00	-2576.00	0.00	63.16	
Laptop	05/04/2021	266.95	13.35	13.35		1095.00	1457.00	-362.00	0.00	63.16	
Laptop	04/10/2021	309.32	15.47	15.47		1095.00	1275.00	-180.00	0.00	63.16	
Laptop	21/03/2022	542.37	27.12	27.12		1095.00	1107.00	-12.00	0.00	63.16	
CPU I5	19/11/2021	274.58	13.73	13.73		1095.00	1229.00	-134.00	0.00	63.16	
Computer	11/09/2019	945.00	47.25	47.25		1095.00	2029.00	-934.00	0.00	63.16	
Computer	08/04/2015	329.99	16.50	16.50		1095.00	3646.00	-2551.00	0.00	63.16	
Computer	08/06/2015	345.00	17.25	17.25		1095.00	3585.00	-2490.00	0.00	63.16	

Computer	20/06/2015	586.50	29.33	29.33		1095.00	3573.00	-2478.00	0.00	63.16	
Printer	05/08/2015	145.00	7.25	7.25		1095.00	3527.00	-2432.00	0.00	63.16	
Computer	27/10/2015	280.00	14.00	14.00		1095.00	3444.00	-2349.00	0.00	63.16	
Projector	01/09/2015	280.00	14.00	14.00		1095.00	3500.00	-2405.00	0.00	63.16	
Computer	05/11/2015	645.00	32.25	32.25		1095.00	3435.00	-2340.00	0.00	63.16	
Computer	04/01/2016	510.00	25.50	25.50		1095.00	3375.00	-2280.00	0.00	63.16	
Computer	22/02/2016	240.00	12.00	12.00		1095.00	3326.00	-2231.00	0.00	63.16	
Computer	14/03/2016	214.49	10.72	10.72		1095.00	3305.00	-2210.00	0.00	63.16	
Computer	25/03/2016	18.97	0.95	0.95		1095.00	3294.00	-2199.00	0.00	63.16	
Total		**26,569.71**	**1,328.49**	**1,504.05**							**175.56**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **FURNITUER** **Useful Life (In Years)** **10.00**
Group of asset **Furniture and fittings** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture	07/10/2016	87.36	4.37	6.96		3650.00	3098.00	552.00	365.00	25.89	1.80
Furniture	28/01/2017	778.76	38.94	67.70		3650.00	2985.00	665.00	365.00	25.89	17.53
Furniture	09/02/2017	96.00	4.80	8.42		3650.00	2973.00	677.00	365.00	25.89	2.18
Furniture	09/02/2017	172.80	8.64	15.16		3650.00	2973.00	677.00	365.00	25.89	3.92
Furniture	14/02/2017	782.04	39.10	68.84		3650.00	2968.00	682.00	365.00	25.89	17.82
Furniture	21/02/2017	24.00	1.20	2.12		3650.00	2961.00	689.00	365.00	25.89	0.55
Furniture	22/02/2017	632.22	31.61	55.98		3650.00	2960.00	690.00	365.00	25.89	14.49
Furniture	27/02/2017	1,261.16	63.06	112.07		3650.00	2955.00	695.00	365.00	25.89	29.02
Furniture	28/02/2017	563.62	28.18	50.12		3650.00	2954.00	696.00	365.00	25.89	12.98
Furniture	07/03/2017	259.21	12.96	23.17		3650.00	2947.00	703.00	365.00	25.89	6.00
Furniture	21/03/2017	191.07	9.55	17.25		3650.00	2933.00	717.00	365.00	25.89	4.47
Furniture	24/03/2017	12.60	0.63	1.14		3650.00	2930.00	720.00	365.00	25.89	0.30
Furniture	28/03/2017	49.00	2.45	4.45		3650.00	2926.00	724.00	365.00	25.89	1.15
Furniture	29/03/2017	57.60	2.88	5.23		3650.00	2925.00	725.00	365.00	25.89	1.35
Tools	24/02/2021	2,846.05	142.30	836.60		3650.00	1497.00	2153.00	365.00	25.89	216.60

FURNITURE	25/02/2019	123.00	6.15	19.87		3650.00	2227.00	1423.00	365.00	25.89	5.15
Furniture	10/04/2012	571.28	28.56	28.56		3650.00	4739.00	-1089.00	0.00	29.82	
Furniture	01/08/2020	330.00	16.50	82.39		3650.00	1704.00	1946.00	365.00	25.89	21.33
Furniture	14/04/2017	597.67	29.88	55.06		3650.00	2909.00	741.00	365.00	25.89	14.26
Furniture	18/10/2020	300.00	15.00	79.90		3650.00	1626.00	2024.00	365.00	25.89	20.69
Furniture	13/09/2016	1,042.97	52.15	81.44		3650.00	3122.00	528.00	365.00	25.89	21.08
Furniture	21/09/2016	272.60	13.63	21.43		3650.00	3114.00	536.00	365.00	25.89	5.55
Furniture	28/09/2016	176.52	8.83	13.95		3650.00	3107.00	543.00	365.00	25.89	3.61
Office Furniture	15/04/2015	4,390.05	219.50	222.33		3650.00	3639.00	11.00	11.00	25.89	2.83
Office Furniture	17/05/2015	1,254.30	62.72	65.44		3650.00	3607.00	43.00	43.00	25.89	2.72
Total		**16,871.88**	**843.59**	**1,945.58**							**427.36**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **CONCRETE PUMP** **Useful Life (In Years)** **15.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Concrete Mixer	14/06/2016	7,607.84	380.39	1,317.81		5475.00	3213.00	2262.00	365.00	18.10	238.52
Concrete Mixer	14/06/2016	7,607.84	380.39	1,317.81		5475.00	3213.00	2262.00	365.00	18.10	238.52
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
Concrete Mixer	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87

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	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
	31/08/2019	8,432.20	421.61	2,778.31		5475.00	2040.00	3435.00	365.00	18.10	502.87
						5475.00	0.00	5475.00	365.00	0.00	
						5475.00	0.00	5475.00	365.00	0.00	
						5475.00	0.00	5475.00	365.00	0.00	
						5475.00	0.00	5475.00	365.00	0.00	
						5475.00	0.00	5475.00	365.00	0.00	
Concrete Mixer	03/04/2019	7,700.00	385.00	2,326.58		5475.00	2190.00	3285.00	365.00	18.10	421.11
Concrete Mixer	29/04/2019	7,530.00	376.50	2,310.89		5475.00	2164.00	3311.00	365.00	18.10	418.27
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
Concrete Mixer	30/04/2019	7,530.00	376.50	2,312.26		5475.00	2163.00	3312.00	365.00	18.10	418.52
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE PUMP	22/06/2018	25,000.00	1,250.00	6,485.92		5475.00	2475.00	3000.00	365.00	18.10	1,173.95
CONCRETE PUMP	28/06/2018	32,650.00	1,632.50	8,499.93		5475.00	2469.00	3006.00	365.00	18.10	1,538.49
EICHER TERRA 25G TRANSIT MIXER	04/10/2018	16,350.00	817.50	4,496.27		5475.00	2371.00	3104.00	365.00	18.10	813.82
EICHER TERRA 25G TRANSIT MIXER	04/10/2018	16,350.00	817.50	4,496.27		5475.00	2371.00	3104.00	365.00	18.10	813.82
EICHER TERRA 25G TRANSIT MIXER	04/10/2018	16,350.00	817.50	4,496.27		5475.00	2371.00	3104.00	365.00	18.10	813.82

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
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EICHER TERRA 25G TRANSIT MIXER	04/10/2018	16,350.00	817.50	4,496.27		5475.00	2371.00	3104.00	365.00	18.10	813.82
Concrete Pump	01/07/2013	52,456.12	2,622.81	5,065.11		5475.00	4292.00	1183.00	365.00	18.33	928.43
Concrete Pump						5475.00	0.00	5475.00	365.00	0.00	
Concrete Pump						5475.00	0.00	5475.00	365.00	0.00	
Concrete Pump						5475.00	0.00	5475.00	365.00	0.00	
Concrete Pump	19/04/2014	17,999.04	899.95	2,023.39		5475.00	4000.00	1475.00	365.00	18.10	366.23
Concrete Pump	21/08/2014	39,376.40	1,968.82	4,755.32		5475.00	3876.00	1599.00	365.00	18.10	860.71
Concrete Pump	17/01/2015	18,422.97	921.15	2,409.70		5475.00	3727.00	1748.00	365.00	18.10	436.16
CONCRETE MIXER	30/06/2018	7,530.00	376.50	1,962.57		5475.00	2467.00	3008.00	365.00	18.10	355.23
CONCRETE MIXER	30/06/2018	7,530.00	376.50	1,962.57		5475.00	2467.00	3008.00	365.00	18.10	355.23
CONCRETE MIXER	16/08/2018	7,530.00	376.50	2,015.54		5475.00	2420.00	3055.00	365.00	18.10	364.81
CONCRETE MIXER	16/08/2018	7,530.00	376.50	2,015.54		5475.00	2420.00	3055.00	365.00	18.10	364.81
CONCRETE MIXER	16/08/2018	7,530.00	376.50	2,015.54		5475.00	2420.00	3055.00	365.00	18.10	364.81
CONCRETE MIXER	16/08/2018	7,530.00	376.50	2,015.54		5475.00	2420.00	3055.00	365.00	18.10	364.81
CONCRETE MIXER	16/08/2018	7,530.00	376.50	2,015.54		5475.00	2420.00	3055.00	365.00	18.10	364.81
CONCRETE MIXER	24/08/2018	7,530.00	376.50	2,024.56		5475.00	2412.00	3063.00	365.00	18.10	366.44
CONCRETE MIXER	24/08/2018	7,530.00	376.50	2,024.56		5475.00	2412.00	3063.00	365.00	18.10	366.44
CONCRETE MIXER	24/08/2018	7,530.00	376.50	2,024.56		5475.00	2412.00	3063.00	365.00	18.10	366.44
CONCRETE MIXER	24/08/2018	7,530.00	376.50	2,024.56		5475.00	2412.00	3063.00	365.00	18.10	366.44
CONCRETE MIXER	24/08/2018	7,530.00	376.50	2,024.56		5475.00	2412.00	3063.00	365.00	18.10	366.44
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	29/09/2018	7,530.00	376.50	2,065.12		5475.00	2376.00	3099.00	365.00	18.10	373.79
CONCRETE MIXER	31/12/2018	7,530.00	376.50	2,169.92		5475.00	2283.00	3192.00	365.00	18.10	392.76
CONCRETE MIXER	31/12/2018	7,530.00	376.50	2,169.92		5475.00	2283.00	3192.00	365.00	18.10	392.76
CONCRETE MIXER	31/12/2018	7,530.00	376.50	2,169.92		5475.00	2283.00	3192.00	365.00	18.10	392.76
CONCRETE MIXER	31/12/2018	7,530.00	376.50	2,169.92		5475.00	2283.00	3192.00	365.00	18.10	392.76
CONCRETE MIXER	28/01/2019	7,530.00	376.50	2,201.47		5475.00	2255.00	3220.00	365.00	18.10	398.47
CONCRETE MIXER	28/01/2019	7,530.00	376.50	2,201.47		5475.00	2255.00	3220.00	365.00	18.10	398.47
CONCRETE MIXER	30/01/2019	7,530.00	376.50	2,203.73		5475.00	2253.00	3222.00	365.00	18.10	398.88
CONCRETE MIXER	30/01/2019	7,530.00	376.50	2,203.73		5475.00	2253.00	3222.00	365.00	18.10	398.88
CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
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CIN : U74110HR2010PLC040347

CONCRETE MIXER	27/02/2019	7,530.00	376.50	2,235.29		5475.00	2225.00	3250.00	365.00	18.10	404.59
CONCRETE MIXER	30/03/2019	8,530.00	426.50	2,571.71		5475.00	2194.00	3281.00	365.00	18.10	465.48
CONCRETE PUMP	04/04/2018	25,000.00	1,250.00	6,190.35		5475.00	2554.00	2921.00	365.00	18.10	1,120.45
Tools and Die	07/02/2017	345.39	17.27	68.08		5475.00	2975.00	2500.00	365.00	18.10	12.32
Tools and Die	20/03/2017	660.49	33.02	132.91		5475.00	2934.00	2541.00	365.00	18.10	24.06
Concrete pump	03/08/2017	25,270.00	1,263.50	5,499.42		5475.00	2798.00	2677.00	365.00	18.10	995.40
Concrete Mixer	16/03/2018	30,320.00	1,516.00	7,434.59		5475.00	2573.00	2902.00	365.00	18.10	1,345.66
Concrete Pump	28/02/2018	23,100.00	1,155.00	5,618.92		5475.00	2589.00	2886.00	365.00	18.10	1,017.02
Concrete Mixer	20/12/2017	15,169.50	758.48	3,559.72		5475.00	2659.00	2816.00	365.00	18.10	644.31
Concrete Mixer	28/12/2017	30,339.00	1,516.95	7,149.20		5475.00	2651.00	2824.00	365.00	18.10	1,294.01
Concrete Mixer	27/02/2018	30,120.00	1,506.00	7,322.79		5475.00	2590.00	2885.00	365.00	18.10	1,325.42
Concrete Mixer	15/03/2018	30,120.00	1,506.00	7,381.86		5475.00	2574.00	2901.00	365.00	18.10	1,336.12
Concrete Mixer	31/08/2017	48,271.20	2,413.56	10,670.76		5475.00	2770.00	2705.00	365.00	18.10	1,931.41
Concrete Mixer	22/03/2018	25,000.00	1,250.00	6,148.49		5475.00	2567.00	2908.00	365.00	18.10	1,112.88
Concrete Mixer	15/06/2016	7,607.84	380.39	1,318.57		5475.00	3212.00	2263.00	365.00	18.10	238.66
Concrete Mixer	15/06/2016	7,607.84	380.39	1,318.57		5475.00	3212.00	2263.00	365.00	18.10	238.66
Concrete Mixer	17/06/2016	7,607.84	380.39	1,320.10		5475.00	3210.00	2265.00	365.00	18.10	238.94
Concrete Mixer	17/06/2016	7,607.84	380.39	1,320.10		5475.00	3210.00	2265.00	365.00	18.10	238.94
Concrete Mixer	21/06/2016	7,607.84	380.39	1,323.16		5475.00	3206.00	2269.00	365.00	18.10	239.49
Concrete Mixer	21/06/2016	7,607.84	380.39	1,323.16		5475.00	3206.00	2269.00	365.00	18.10	239.49
Concrete Pump	29/08/2015	21,000.00	1,050.00	3,109.66		5475.00	3503.00	1972.00	365.00	18.10	562.85
Concrete Mixer	09/04/2019	7,530.00	376.50	2,283.45		5475.00	2184.00	3291.00	365.00	18.10	413.30
Concrete Mixer	09/04/2019	7,530.00	376.50	2,283.45		5475.00	2184.00	3291.00	365.00	18.10	413.30
Concrete Mixer	09/04/2019	7,530.00	376.50	2,283.45		5475.00	2184.00	3291.00	365.00	18.10	413.30
Concrete Mixer	09/04/2019	7,530.00	376.50	2,283.45		5475.00	2184.00	3291.00	365.00	18.10	413.30
Concrete Mixer	10/04/2019	7,530.00	376.50	2,284.82		5475.00	2183.00	3292.00	365.00	18.10	413.55
Concrete Mixer	29/04/2019	7,530.00	376.50	2,310.89		5475.00	2164.00	3311.00	365.00	18.10	418.27
Concrete Mixer	29/04/2019	7,530.00	376.50	2,310.89		5475.00	2164.00	3311.00	365.00	18.10	418.27
Concrete Mixer	29/04/2019	7,530.00	376.50	2,310.89		5475.00	2164.00	3311.00	365.00	18.10	418.27
Concrete Mixer	31/05/2019	8,530.00	426.50	2,667.52		5475.00	2132.00	3343.00	365.00	18.10	482.82
Concrete Mixer	31/05/2019	8,530.00	426.50	2,667.52		5475.00	2132.00	3343.00	365.00	18.10	482.82
Concrete Mixer	31/05/2019	8,530.00	426.50	2,667.52		5475.00	2132.00	3343.00	365.00	18.10	482.82
Concrete Mixer	31/05/2019	8,530.00	426.50	2,667.52		5475.00	2132.00	3343.00	365.00	18.10	482.82
CONCRETE MIXER	30/06/2018	7,530.00	376.50	1,962.57		5475.00	2467.00	3008.00	365.00	18.10	355.23
Concrete Mixer	06/12/2016	43,660.08	2,183.00	8,329.64		5475.00	3038.00	2437.00	365.00	18.10	1,507.66
Concrete Mixer	09/12/2016	43,660.08	2,183.00	8,342.79		5475.00	3035.00	2440.00	365.00	18.10	1,510.05

Total		**12,64,163.79**	**63,208.19**	**3,12,065.20**							**56,495.45**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Fan** **Useful Life (In Years)** **5.00**
Group of asset **Office equipment** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Fan	15/03/2023	233.90	11.69	69.09		1825.00	748.00	1077.00	365.00	45.07	31.14
Fan	12/11/2014	334.84	16.74	16.74		1825.00	3793.00	-1968.00	0.00	45.07	
FAN	02/04/2023	122.88	6.14	37.08		1825.00	730.00	1095.00	365.00	45.07	16.71
FAN	06/06/2015	336.00	16.80	16.80		1825.00	3587.00	-1762.00	0.00	45.07	
Total		**1,027.62**	**51.38**	**139.71**							**47.85**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Camera** **Useful Life (In Years)** **5.00**
Group of asset **Office equipment** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Camera	24/11/2014	461.75	23.09	23.09		1825.00	3781.00	-1956.00	0.00	45.07	
Camera	03/03/2015	35.85	1.79	1.79		1825.00	3682.00	-1857.00	0.00	45.07	
Cctv camera	08/06/2018	25.42	1.27	1.27		1825.00	2489.00	-664.00	0.00	45.07	
Camera	23/04/2015	75.07	3.75	3.75		1825.00	3631.00	-1806.00	0.00	45.07	
Camera	25/04/2015	36.43	1.82	1.82		1825.00	3629.00	-1804.00	0.00	45.07	
Camera	28/04/2015	42.48	2.12	2.12		1825.00	3626.00	-1801.00	0.00	45.07	
Camera	01/05/2015	38.49	1.92	1.92		1825.00	3623.00	-1798.00	0.00	45.07	

Camera	10/07/2015	118.11	5.91	5.91		1825.00	3553.00	-1728.00	0.00	45.07	
Camera	11/07/2015	38.07	1.90	1.90		1825.00	3552.00	-1727.00	0.00	45.07	
Camera	15/07/2015	79.38	3.97	3.97		1825.00	3548.00	-1723.00	0.00	45.07	
Camera	23/07/2015	37.40	1.87	1.87		1825.00	3540.00	-1715.00	0.00	45.07	
Camera	25/07/2015	189.02	9.45	9.45		1825.00	3538.00	-1713.00	0.00	45.07	
Camera	27/07/2015	37.40	1.87	1.87		1825.00	3536.00	-1711.00	0.00	45.07	
Camera	28/07/2015	151.80	7.59	7.59		1825.00	3535.00	-1710.00	0.00	45.07	
Camera	20/08/2015	37.78	1.89	1.89		1825.00	3512.00	-1687.00	0.00	45.07	
Camera	21/08/2015	38.34	1.92	1.92		1825.00	3511.00	-1686.00	0.00	45.07	
Camera	03/12/2015	154.10	7.71	7.71		1825.00	3407.00	-1582.00	0.00	45.07	
Camera	03/02/2016	58.15	2.91	2.91		1825.00	3345.00	-1520.00	0.00	45.07	
CAMERA	18/11/2021	174.58	8.73	24.15		1825.00	1230.00	595.00	365.00	45.07	10.88
CAMERA	03/12/2021	370.00	18.50	52.31		1825.00	1215.00	610.00	365.00	45.07	23.58
CAMERA	04/12/2021	388.98	19.45	55.08		1825.00	1214.00	611.00	365.00	45.07	24.82
CAMERA	05/12/2021	414.00	20.70	58.70		1825.00	1213.00	612.00	365.00	45.07	26.46
CAMERA	06/12/2021	408.00	20.40	57.94		1825.00	1212.00	613.00	365.00	45.07	26.11
CAMERA	07/12/2021	410.00	20.50	58.30		1825.00	1211.00	614.00	365.00	45.07	26.28
CAMERA	08/12/2021	420.00	21.00	59.81		1825.00	1210.00	615.00	365.00	45.07	26.96
CAMERA	11/12/2021	405.00	20.25	57.92		1825.00	1207.00	618.00	365.00	45.07	26.11
CAMERA	14/12/2021	418.00	20.90	60.04		1825.00	1204.00	621.00	365.00	45.07	27.06
CAMERA	20/12/2021	410.99	20.55	59.54		1825.00	1198.00	627.00	365.00	45.07	26.83
Camera						1825.00	0.00	1825.00	365.00	0.00	
Camera	31/03/2017	560.00	28.00	28.00		1825.00	2923.00	-1098.00	0.00	45.07	
Total		**6,034.58**	**301.73**	**654.55**							**245.09**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Drill Machine** **Useful Life (In Years)** **5.00**
Group of asset **Office equipment** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Drill Machine	20/11/2014	45.00	2.25	2.25		1825.00	3785.00	-1960.00	0.00	45.07	

Total		**45.00**	**2.25**	**2.25**							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Television **Useful Life (In Years)** 5.00
Group of asset Office equipment **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TV	10/11/2014	153.00	7.65	7.65		1825.00	3795.00	-1970.00	0.00	45.07	
TV	28/01/2015	203.90	10.20	10.20		1825.00	3716.00	-1891.00	0.00	45.07	
TV	10/06/2015	831.00	41.55	41.55		1825.00	3583.00	-1758.00	0.00	45.07	
TV	10/06/2015	280.00	14.00	14.00		1825.00	3583.00	-1758.00	0.00	45.07	
TV	05/05/2017	139.99	7.00	7.00		1825.00	2888.00	-1063.00	0.00	45.07	
Total		**1,607.89**	**80.39**	**80.39**							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Mobile Phone' **Useful Life (In Years)** 5.00
Group of asset Office equipment **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mobile Phone	23/12/2016	95.00	4.75	4.75		1825.00	3021.00	-1196.00	0.00	45.07	
Mobile Phone	04/02/2017	74.99	3.75	3.75		1825.00	2978.00	-1153.00	0.00	45.07	
Mobile Phone	09/02/2017	90.00	4.50	4.50		1825.00	2973.00	-1148.00	0.00	45.07	
Mobile Phone	26/10/2020	355.91	17.80	26.12		1825.00	1618.00	207.00	207.00	45.07	8.33
Mobile Phone	29/06/2020	444.79	22.24	26.69		1825.00	1737.00	88.00	88.00	45.07	4.45
Note 8	02/04/2019	294.55	14.73	14.73		1825.00	2191.00	-366.00	0.00	45.07	

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Mobile	03/11/2021	119.63	5.98	16.18		1825.00	1245.00	580.00	365.00	45.07	7.29
MOBILE PHONE(12%)	05/11/2018	339.28	16.96	16.96		1825.00	2339.00	-514.00	0.00	45.07	
MOBILE PHONE(12%)	05/11/2018	339.28	16.96	16.96		1825.00	2339.00	-514.00	0.00	45.07	
MOBILE PHONE(12%)	06/11/2018	285.70	14.28	14.28		1825.00	2338.00	-513.00	0.00	45.07	
MOBILE PHONE(12%)	06/11/2018	285.70	14.28	14.28		1825.00	2338.00	-513.00	0.00	45.07	
MOBILE PHONE(12%)	02/01/2019	281.23	14.06	14.06		1825.00	2281.00	-456.00	0.00	45.07	
MOBILE PHONE(12%)	02/01/2019	285.70	14.28	14.28		1825.00	2281.00	-456.00	0.00	45.07	
MOBILE PHONE(12%)	05/01/2019	285.70	14.28	14.28		1825.00	2278.00	-453.00	0.00	45.07	
MOBILE PHONE(12%)	05/01/2019	285.70	14.28	14.28		1825.00	2278.00	-453.00	0.00	45.07	
Mobile	22/01/2015	12.00	0.60	0.60		1825.00	3722.00	-1897.00	0.00	45.07	
Mobile	26/01/2015	176.65	8.83	8.83		1825.00	3718.00	-1893.00	0.00	45.07	
Mobile	16/02/2015	13.48	0.67	0.67		1825.00	3697.00	-1872.00	0.00	45.07	
Mobile	12/03/2015	173.24	8.66	8.66		1825.00	3673.00	-1848.00	0.00	45.07	
Mobile	25/09/2014	209.99	10.50	10.50		1825.00	3841.00	-2016.00	0.00	45.07	
Mobile	01/05/2015	459.94	23.00	23.00		1825.00	3623.00	-1798.00	0.00	45.07	
Mobile	10/07/2021	194.91	9.75	21.73		1825.00	1361.00	464.00	365.00	45.07	9.80
Mobile Phone(18%)	04/04/2022	161.02	8.05	26.87		1825.00	1093.00	732.00	365.00	45.07	12.11
Mobile	22/05/2017	470.89	23.54	23.54		1825.00	2871.00	-1046.00	0.00	45.07	
Mobile	28/06/2017	1,383.64	69.18	69.18		1825.00	2834.00	-1009.00	0.00	45.07	
Mobile	24/11/2017	60.00	3.00	3.00		1825.00	2685.00	-860.00	0.00	45.07	
Mobile	02/12/2017	260.00	13.00	13.00		1825.00	2677.00	-852.00	0.00	45.07	
Mobile	02/01/2018	606.25	30.31	30.31		1825.00	2646.00	-821.00	0.00	45.07	
Mobile Phone	10/09/2016	18.50	0.93	0.93		1825.00	3125.00	-1300.00	0.00	45.07	
Mobile Phone	30/09/2016	119.99	6.00	6.00		1825.00	3105.00	-1280.00	0.00	45.07	
Mobile	25/12/2021	355.92	17.80	51.93		1825.00	1193.00	632.00	365.00	45.07	23.40
Mobile	19/11/2021	214.84	10.74	29.76		1825.00	1229.00	596.00	365.00	45.07	13.41
Mobile	07/05/2015	452.49	22.62	22.62		1825.00	3617.00	-1792.00	0.00	45.07	
Mobile	23/07/2015	16.29	0.81	0.81		1825.00	3540.00	-1715.00	0.00	45.07	
Mobile Phone	03/11/2016	600.00	30.00	30.00		1825.00	3071.00	-1246.00	0.00	45.07	
MOBILE	07/08/2024	194.91	9.75	137.87		1825.00	237.00	1588.00	365.00	45.07	62.14
MOBILE	07/06/2024	169.49	8.47	107.12		1825.00	298.00	1527.00	365.00	45.07	48.28
Mobile phone	22/01/2026	793.20	39.66			1825.00	0.00	1825.00	69.00	45.07	67.58
Mobile	29/01/2026	702.54	35.13			1825.00	0.00	1825.00	62.00	45.07	53.78
Mobile	03/02/2026	199.15	9.96			1825.00	0.00	1825.00	57.00	45.07	14.02
Mobile	20/03/2026	461.90	23.09			1825.00	0.00	1825.00	12.00	45.07	6.84
Total		**12,344.36**	**617.22**	**843.08**							**331.44**

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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Maxi Truck **Useful Life (In Years)** 6.00
Group of asset Motor Vehicles **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Bolero Maxi TRuck	30/07/2014	4,636.90	231.85	231.85		2190.00	3898.00	-1708.00	0.00	39.30	
Bolero Maxi Truck	21/12/2017	8,543.69	427.18	427.18		2190.00	2658.00	-468.00	0.00	39.30	
Total		**13,180.59**	**659.03**	**659.03**							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Nozzel Tester **Useful Life (In Years)** 15.00
Group of asset Plant and Machinery **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Nozzel Tester	28/11/2014	1,296.28	64.81	165.19		5475.00	3777.00	1698.00	365.00	18.10	29.90
Test Nozzel Holder	21/10/2014	257.56	12.88	32.16		5475.00	3815.00	1660.00	365.00	18.10	5.82
Injector	21/10/2014	3,787.24	189.36	472.92		5475.00	3815.00	1660.00	365.00	18.10	85.60
Injection Pump Testing	18/11/2016	8,733.37	436.67	1,650.41		5475.00	3056.00	2419.00	365.00	18.10	298.72
TESTING MACHINE	06/01/2018	260.00	13.00	61.55		5475.00	2642.00	2833.00	365.00	18.10	11.14
Total		**14,334.45**	**716.72**	**2,382.24**							**431.19**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
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Name of Asset **Combination Machinery** **Useful Life (In Years)** **15.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Tools and Dies	20/09/2019	134.80	6.74	44.91		5475.00	2020.00	3455.00	365.00	18.10	8.13
Combination Test Bench	21/10/2014	1,322.43	66.12	165.13		5475.00	3815.00	1660.00	365.00	18.10	29.89
Test Bench	28/10/2014	9,066.16	453.31	1,136.39		5475.00	3808.00	1667.00	365.00	18.10	205.69
Test Oil	21/10/2014	105.72	5.29	13.20		5475.00	3815.00	1660.00	365.00	18.10	2.39
Tools	01/12/2015	142.20	7.11	22.15		5475.00	3409.00	2066.00	365.00	18.10	4.01
Tools	14/12/2015	41.36	2.07	6.49		5475.00	3396.00	2079.00	365.00	18.10	1.17
Tools	21/12/2015	168.92	8.45	26.59		5475.00	3389.00	2086.00	365.00	18.10	4.81
Tools	30/12/2015	214.19	10.71	33.87		5475.00	3380.00	2095.00	365.00	18.10	6.13
GARMIN GPS 72H	06/07/2015	465.00	23.25	66.80		5475.00	3557.00	1918.00	365.00	18.10	12.09
Selective Radiation Meter	04/11/2016	33,864.00	1,693.20	6,351.93		5475.00	3070.00	2405.00	365.00	18.10	1,149.70
Chain pulley installation	26/05/2017	483.00	24.15	101.03		5475.00	2867.00	2608.00	365.00	18.10	18.29
Tools and Dies	13/10/2014	387.59	19.38	48.20		5475.00	3823.00	1652.00	365.00	18.10	8.72
Fuel Injection Pump	24/11/2014	253.37	12.67	32.22		5475.00	3781.00	1694.00	365.00	18.10	5.83
Distributors Pump	21/10/2014	723.41	36.17	90.34		5475.00	3815.00	1660.00	365.00	18.10	16.35
Tools and Dies	29/12/2015	558.58	27.93	88.31		5475.00	3381.00	2094.00	365.00	18.10	15.98
Tools and Dies	07/12/2015	291.95	14.60	45.63		5475.00	3403.00	2072.00	365.00	18.10	8.26
Anritsu Make Site Master	30/05/2015	2,652.30	132.62	372.96		5475.00	3594.00	1881.00	365.00	18.10	67.51
Anritsu Make Site Master	29/06/2015	2,652.30	132.62	379.49		5475.00	3564.00	1911.00	365.00	18.10	68.69
BA6 Machine	27/05/2023	40,959.64	2,047.98	28,403.15		5475.00	675.00	4800.00	365.00	18.10	5,140.97
BA6 Machine	27/05/2023	14,250.00	712.50	9,881.55		5475.00	675.00	4800.00	365.00	18.10	1,788.56
GARMIN GPS 72H	17/04/2015	372.00	18.60	50.99		5475.00	3637.00	1838.00	365.00	18.10	9.23
GARMIN GPS 72H	04/08/2015	186.00	9.30	27.16		5475.00	3528.00	1947.00	365.00	18.10	4.92
Tools and Dies	04/08/2015	156.00	7.80	22.78		5475.00	3528.00	1947.00	365.00	18.10	4.12
Tools and Dies	02/12/2015	1,055.69	52.78	164.54		5475.00	3408.00	2067.00	365.00	18.10	29.78
Total		**1,10,506.61**	**5,525.33**	**47,575.82**							**8,611.22**

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Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Car** **Useful Life (In Years)** **8.00**
Group of asset **Motor Vehicles** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
CAR SWIFT	20/05/2016	6,178.14	308.91	308.91		2920.00	3238.00	-318.00	0.00	31.23	
MAHINDRA CAR XUV 700	29/06/2022	15,325.10	766.25	5,536.17		2920.00	1007.00	1913.00	365.00	31.23	1,728.95
MG HECTOR DIESEL	30/07/2022	16,367.58	818.38	6,118.08		2920.00	976.00	1944.00	365.00	31.23	1,910.68
Car Honda City	23/03/2015	12,986.01	649.30	649.30		2920.00	3662.00	-742.00	0.00	31.23	
Honda Amaze	15/11/2014	7,540.00	377.00	377.00		2920.00	3790.00	-870.00	0.00	31.23	
MARUTI CELERIO	04/11/2018	4,880.60	244.03	450.88		2920.00	2340.00	580.00	365.00	31.23	140.81
Baleno Car	04/11/2018	5,881.50	294.07	543.35		2920.00	2340.00	580.00	365.00	31.23	169.69
Baleno	13/08/2017	8,330.52	416.53	486.22		2920.00	2788.00	132.00	132.00	31.23	69.69
CAR ACCESSORIES	09/03/2022	1,787.93	89.40	570.05		2920.00	1119.00	1801.00	365.00	31.23	178.03
WAGNOR	28/02/2022	4,798.45	239.92	1,517.89		2920.00	1128.00	1792.00	365.00	31.23	474.04
Creata	09/03/2022	12,294.21	614.71	3,919.82		2920.00	1119.00	1801.00	365.00	31.23	1,224.16
BMW	25/09/2015	43,508.75	2,175.44	2,175.44		2920.00	3476.00	-556.00	0.00	31.23	
						2920.00	0.00	2920.00	365.00	0.00	
Total		**1,39,878.79**	**6,993.94**	**22,653.11**							**5,896.04**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Motor Cycle** **Useful Life (In Years)** **10.00**
Group of asset **Motor Vehicles** **Shift Type** **Single**

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Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
BIKE	31/08/2016	120.00	6.00	9.27		3650.00	3135.00	515.00	365.00	25.89	2.40
BIKE	18/07/2022	2,124.22	106.21	954.00		3650.00	988.00	2662.00	365.00	25.89	246.99
CYCLE CHIAIN 700C	29/05/2022	160.72	8.04	69.05		3650.00	1038.00	2612.00	365.00	25.89	17.88
Motor Cycle	26/06/2015	708.46	35.42	38.31		3650.00	3567.00	83.00	83.00	25.89	2.89
Royal Enfield Bullet 350 CC	22/11/2017	1,321.93	66.10	147.34		3650.00	2687.00	963.00	365.00	25.89	38.15
SCOOTY	17/08/2016	530.61	26.53	40.51		3650.00	3149.00	501.00	365.00	25.89	10.49
Bike	19/02/2022	683.76	34.19	270.22		3650.00	1137.00	2513.00	365.00	25.89	69.96
GIXXER SF 150	28/06/2023	1,046.07	52.30	622.79		3650.00	643.00	3007.00	365.00	25.89	161.24
Motor Cycle	13/10/2015	879.08	43.95	52.11		3650.00	3458.00	192.00	192.00	25.89	8.16
Motor Cycle	24/01/2026	1,684.45	84.22			3650.00	0.00	3650.00	67.00	25.89	80.05
Total		**9,259.30**	**462.97**	**2,203.61**							**638.20**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	**Office Equipment**	**Useful Life (In Years)**	**5.00**
Group of asset	**Office equipment**	**Shift Type**	**Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Projector	01/03/2017	274.04	13.70	13.70		1825.00	2953.00	-1128.00	0.00	45.07	
1200MM AEROQUIET BLDC CF-CELLING FAN	24/08/2022	358.90	17.94	78.87		1825.00	951.00	874.00	365.00	45.07	35.55
150mm Exhoust Fan	08/02/2023	114.41	5.72	32.30		1825.00	783.00	1042.00	365.00	45.07	14.56

25ltr Water Heater	11/02/2023	478.81	23.94	135.73		1825.00	780.00	1045.00	365.00	45.07	61.17
Lsdr Lord	08/02/2023	638.80	31.94	180.37		1825.00	783.00	1042.00	365.00	45.07	81.29
Microwave	18/12/2022	50.00	2.50	13.15		1825.00	835.00	990.00	365.00	45.07	5.93
ORENT WATER HEATER THERMO JAZZ 15LTR	24/08/2022	108.47	5.42	23.84		1825.00	951.00	874.00	365.00	45.07	10.74
GPS DEVICE	12/06/2018	390.84	19.54	19.54		1825.00	2485.00	-660.00	0.00	45.07	
SPEAKER FOR CONFERENCE ROOM	08/08/2018	119.00	5.95	5.95		1825.00	2428.00	-603.00	0.00	45.07	
VTS and DRS WITH VOICE	12/06/2018	1,344.00	67.20	67.20		1825.00	2485.00	-660.00	0.00	45.07	
Vaccum Cleaner	07/07/2015	68.41	3.42	3.42		1825.00	3556.00	-1731.00	0.00	45.07	
Kent RO	01/09/2015	154.00	7.70	7.70		1825.00	3500.00	-1675.00	0.00	45.07	
Refrigirator	10/06/2015	960.00	48.00	48.00		1825.00	3583.00	-1758.00	0.00	45.07	
Kent RO	10/06/2015	149.00	7.45	7.45		1825.00	3583.00	-1758.00	0.00	45.07	
Refrigerator	13/04/2017	158.00	7.90	7.90		1825.00	2910.00	-1085.00	0.00	45.07	
Stablizer	26/04/2017	44.00	2.20	2.20		1825.00	2897.00	-1072.00	0.00	45.07	
Microwave	27/12/2017	39.99	2.00	2.00		1825.00	2652.00	-827.00	0.00	45.07	
Safety Lockers	24/06/2016	96.80	4.84	4.84		1825.00	3203.00	-1378.00	0.00	45.07	
Celining fan	26/06/2023	61.00	3.05	21.95		1825.00	645.00	1180.00	365.00	45.07	9.89
Mixer Grinder	02/07/2023	55.08	2.75	20.05		1825.00	639.00	1186.00	365.00	45.07	9.04
Total		**5,663.56**	**283.18**	**696.17**							**228.18**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **TRUCK** **Useful Life (In Years)** **8.00**
Group of asset **Motor Vehicles** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

1	2	3	4	5	6	7	8	9	10	11	12
Truck	30/11/2016	1,75,020.29	8,751.01	8,751.01		2920.00	3044.00	-124.00	0.00	31.23	
CNG GAS KIT	20/08/2022	2,974.58	148.73	1,137.15		2920.00	955.00	1965.00	365.00	31.23	355.13
TRUCK	31/03/2019	5,200.00	260.00	549.57		2920.00	2193.00	727.00	365.00	31.23	171.63
TRUCK	31/03/2019	2,600.00	130.00	274.79		2920.00	2193.00	727.00	365.00	31.23	85.82
TRUCK	18/07/2018	12,480.00	624.00	1,029.82		2920.00	2449.00	471.00	365.00	31.23	321.61
TRUCK	26/07/2018	1,187.50	59.38	98.85		2920.00	2441.00	479.00	365.00	31.23	30.87
TRUCK	26/07/2018	58.30	2.92	4.85		2920.00	2441.00	479.00	365.00	31.23	1.52
TRUCK	15/09/2018	1,425.00	71.25	125.20		2920.00	2390.00	530.00	365.00	31.23	39.10
TRUCK	22/10/2018	1,939.26	96.96	176.87		2920.00	2353.00	567.00	365.00	31.23	55.24
TRUCK	22/10/2018	375.34	18.77	34.23		2920.00	2353.00	567.00	365.00	31.23	10.69
TRUCK	26/02/2019	75.00	3.75	7.70		2920.00	2226.00	694.00	365.00	31.23	2.41
TRUCK	28/02/2019	5,200.00	260.00	534.98		2920.00	2224.00	696.00	365.00	31.23	167.08
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	30/11/2019	27,966.10	1,398.31	3,850.11		2920.00	1949.00	971.00	365.00	31.23	1,202.39
TRUCK	17/05/2019	18,828.13	941.41	2,105.27		2920.00	2146.00	774.00	365.00	31.23	657.48
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	29/06/2019	18,828.13	941.41	2,211.53		2920.00	2103.00	817.00	365.00	31.23	690.66
TRUCK	30/06/2019	18,828.13	941.41	2,214.00		2920.00	2102.00	818.00	365.00	31.23	691.43

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TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
TRUCK	28/08/2019	18,828.13	941.41	2,359.79		2920.00	2043.00	877.00	365.00	31.23	736.96
TRUCK	28/08/2019	18,828.13	941.41	2,359.79		2920.00	2043.00	877.00	365.00	31.23	736.96
TRUCK	28/08/2019	18,828.13	941.41	2,359.79		2920.00	2043.00	877.00	365.00	31.23	736.96
TRUCK	30/09/2019	27,118.64	1,355.93	3,516.32		2920.00	2010.00	910.00	365.00	31.23	1,098.15
TRUCK	30/09/2019	27,118.64	1,355.93	3,516.32		2920.00	2010.00	910.00	365.00	31.23	1,098.15
TRUCK	25/05/2018	16,992.19	849.61	1,319.11		2920.00	2503.00	417.00	365.00	31.23	411.96
TRUCK	25/05/2018	16,992.19	849.61	1,319.11		2920.00	2503.00	417.00	365.00	31.23	411.96
TRUCK	25/05/2018	16,992.19	849.61	1,319.11		2920.00	2503.00	417.00	365.00	31.23	411.96
TRUCK	25/05/2018	16,992.19	849.61	1,319.11		2920.00	2503.00	417.00	365.00	31.23	411.96
TRUCK	25/05/2018	16,992.19	849.61	1,319.11		2920.00	2503.00	417.00	365.00	31.23	411.96
TRUCK	19/06/2018	16,992.19	849.61	1,357.56		2920.00	2478.00	442.00	365.00	31.23	423.97
TRUCK	19/06/2018	16,992.19	849.61	1,357.56		2920.00	2478.00	442.00	365.00	31.23	423.97
TRUCK	30/06/2018	16,992.19	849.61	1,374.48		2920.00	2467.00	453.00	365.00	31.23	429.25
TRUCK	30/06/2018	16,992.19	849.61	1,374.48		2920.00	2467.00	453.00	365.00	31.23	429.25
TRUCK	30/06/2018	16,992.19	849.61	1,374.48		2920.00	2467.00	453.00	365.00	31.23	429.25
TRUCK	25/07/2018	17,773.44	888.67	1,477.89		2920.00	2442.00	478.00	365.00	31.23	461.54
TRUCK	25/07/2018	17,773.44	888.67	1,477.89		2920.00	2442.00	478.00	365.00	31.23	461.54
TRUCK	25/07/2018	17,773.44	888.67	1,477.89		2920.00	2442.00	478.00	365.00	31.23	461.54
TRUCK	25/07/2018	17,773.44	888.67	1,477.89		2920.00	2442.00	478.00	365.00	31.23	461.54
TRUCK	25/07/2018	17,773.44	888.67	1,477.89		2920.00	2442.00	478.00	365.00	31.23	461.54
TRUCK	23/08/2018	17,773.44	888.67	1,524.54		2920.00	2413.00	507.00	365.00	31.23	476.11

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TRUCK	23/08/2018	17,773.44	888.67	1,524.54		2920.00	2413.00	507.00	365.00	31.23	476.11
TRUCK	23/08/2018	17,773.44	888.67	1,524.54		2920.00	2413.00	507.00	365.00	31.23	476.11
TRUCK	23/08/2018	17,773.44	888.67	1,524.54		2920.00	2413.00	507.00	365.00	31.23	476.11
TRUCK	23/08/2018	17,773.44	888.67	1,524.54		2920.00	2413.00	507.00	365.00	31.23	476.11
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	15/09/2018	17,773.44	888.67	1,561.53		2920.00	2390.00	530.00	365.00	31.23	487.67
TRUCK	20/12/2018	17,968.75	898.44	1,734.81		2920.00	2294.00	626.00	365.00	31.23	541.78
TRUCK	20/12/2018	17,968.75	898.44	1,734.81		2920.00	2294.00	626.00	365.00	31.23	541.78
TRUCK	20/12/2018	17,968.75	898.44	1,734.81		2920.00	2294.00	626.00	365.00	31.23	541.78
15 Trucks ashok leyland	28/02/2022	2,77,451.25	13,872.56	87,766.16		2920.00	1128.00	1792.00	365.00	31.23	27,409.37
Logistics Truck-Tata	30/09/2022	1,87,500.00	9,375.00	74,790.14		2920.00	914.00	2006.00	365.00	31.23	23,356.96
11 truck tata posco	26/02/2022	2,19,140.63	10,957.03	69,198.79		2920.00	1130.00	1790.00	365.00	31.23	21,610.78
Bolero Maxi Truck	03/03/2023	6,210.94	310.55	2,864.46		2920.00	760.00	2160.00	365.00	31.23	894.57
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
32FT CONTAINER	28/05/2022	62,322.00	3,116.10	21,706.74		2920.00	1039.00	1881.00	365.00	31.23	6,779.01
Truck	30/08/2017	1,16,406.23	5,820.31	6,917.31		2920.00	2771.00	149.00	149.00	31.23	1,097.00
Truck	26/12/2017	1,03,125.03	5,156.25	6,885.48		2920.00	2653.00	267.00	267.00	31.23	1,729.22
Truck	17/03/2018	70,312.52	3,515.63	5,049.12		2920.00	2572.00	348.00	348.00	31.23	1,533.49
Truck	19/03/2018	88,867.38	4,443.37	6,392.61		2920.00	2570.00	350.00	350.00	31.23	1,949.24
Truck	20/03/2018	88,867.38	4,443.37	6,398.13		2920.00	2569.00	351.00	351.00	31.23	1,954.77
Logistics Truck-Tata	30/04/2022	1,91,406.25	9,570.31	64,498.09		2920.00	1067.00	1853.00	365.00	31.23	20,142.75
32 ft container	23/03/2022	48,047.00	2,402.35	15,506.23		2920.00	1105.00	1815.00	365.00	31.23	4,842.59
Logistics Truck-Tata	27/08/2022	1,87,500.00	9,375.00	72,210.51		2920.00	948.00	1972.00	365.00	31.23	22,551.34
Truck	21/05/2016	17,902.57	895.13	895.13		2920.00	3237.00	-317.00	0.00	31.23	
Truck	21/05/2016	17,902.57	895.13	895.13		2920.00	3237.00	-317.00	0.00	31.23	
Truck	31/05/2016	17,902.57	895.13	895.13		2920.00	3227.00	-307.00	0.00	31.23	
TRUCK	20/12/2018	17,968.75	898.44	1,734.81		2920.00	2294.00	626.00	365.00	31.23	541.78

TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	31/01/2019	17,968.75	898.44	1,803.12		2920.00	2252.00	668.00	365.00	31.23	563.11
TRUCK	18/02/2019	18,515.63	925.78	1,888.16		2920.00	2234.00	686.00	365.00	31.23	589.67
TRUCK	18/02/2019	18,515.63	925.78	1,888.16		2920.00	2234.00	686.00	365.00	31.23	589.67
TRUCK	18/02/2019	18,515.63	925.78	1,888.16		2920.00	2234.00	686.00	365.00	31.23	589.67
TRUCK	18/02/2019	18,515.63	925.78	1,888.16		2920.00	2234.00	686.00	365.00	31.23	589.67
TRUCK	18/02/2019	18,515.63	925.78	1,888.16		2920.00	2234.00	686.00	365.00	31.23	589.67
TRUCK	20/02/2019	18,515.63	925.78	1,891.51		2920.00	2232.00	688.00	365.00	31.23	590.72
TRUCK	20/02/2019	18,515.63	925.78	1,891.51		2920.00	2232.00	688.00	365.00	31.23	590.72
TRUCK	20/02/2019	18,515.63	925.78	1,891.51		2920.00	2232.00	688.00	365.00	31.23	590.72
TRUCK	20/02/2019	18,515.63	925.78	1,891.51		2920.00	2232.00	688.00	365.00	31.23	590.72
TRUCK	20/02/2019	18,515.63	925.78	1,891.51		2920.00	2232.00	688.00	365.00	31.23	590.72
TRUCK	25/03/2019	18,515.63	925.78	1,946.81		2920.00	2199.00	721.00	365.00	31.23	607.99
TRUCK	25/03/2019	18,515.63	925.78	1,946.81		2920.00	2199.00	721.00	365.00	31.23	607.99
TRUCK	25/03/2019	18,515.63	925.78	1,946.81		2920.00	2199.00	721.00	365.00	31.23	607.99
TRUCK	25/03/2019	18,515.63	925.78	1,946.81		2920.00	2199.00	721.00	365.00	31.23	607.99
TRUCK	25/03/2019	18,515.63	925.78	1,946.81		2920.00	2199.00	721.00	365.00	31.23	607.99
TRUCK	30/03/2019	18,867.19	943.36	1,992.31		2920.00	2194.00	726.00	365.00	31.23	622.20
TRUCK	30/03/2019	18,867.19	943.36	1,992.31		2920.00	2194.00	726.00	365.00	31.23	622.20
TRUCK	30/03/2019	18,867.19	943.36	1,992.31		2920.00	2194.00	726.00	365.00	31.23	622.20
TRUCK	30/03/2019	18,867.19	943.36	1,992.31		2920.00	2194.00	726.00	365.00	31.23	622.20
TRUCK	30/03/2019	18,867.19	943.36	1,992.31		2920.00	2194.00	726.00	365.00	31.23	622.20
TRUCK	30/07/2019	18,828.13	941.41	2,288.13		2920.00	2072.00	848.00	365.00	31.23	714.58
TRUCK	27/08/2019	18,828.13	941.41	2,357.32		2920.00	2044.00	876.00	365.00	31.23	736.19
Logistics Truck-AL	30/04/2022	1,87,500.00	9,375.00	63,181.81		2920.00	1067.00	1853.00	365.00	31.23	19,731.68
Total		**40,16,448.86**	**2,00,822.45**	**7,21,514.34**							**2,18,741.32**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	**TBW Drilling Rigs**	**Useful Life (In Years)**	**15.00**
Group of asset	**Plant and Machinery**	**Shift Type**	**Single**

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TBW Drilling Rigs (TBW Drilling Rigs)	06/03/2017	93,600.00	4,680.00	18,702.99		5475.00	2948.00	2527.00	365.00	18.10	3,385.24
Total		**93,600.00**	**4,680.00**	**18,702.99**							**3,385.24**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Building Leasehold Amortisation** **Useful Life (In Years)** **15.00**
Group of asset **Buildings** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
CLU Fees	24/01/2019	9,308.10	465.41	2,715.75		5475.00	2259.00	3216.00	365.00	18.10	491.55
Agreement Fee	29/01/2019	1,125.00	56.25	329.08		5475.00	2254.00	3221.00	365.00	18.10	59.56
Agreement fees	06/10/2018	1,203.94	60.20	331.44		5475.00	2369.00	3106.00	365.00	18.10	59.99
Total		**11,637.04**	**581.85**	**3,376.27**							**611.10**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Dost Van** **Useful Life (In Years)** **8.00**
Group of asset **Motor Vehicles** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12

Dost Van	03/10/2019	4,382.81	219.14	570.02		2920.00	2007.00	913.00	365.00	31.23	178.02
Total		**4,382.81**	**219.14**	**570.02**							**178.02**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Machine EPS 205** **Useful Life (In Years)** **5.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Machine	26/03/2021	10,385.76	519.29	938.53		1825.00	1467.00	358.00	358.00	45.07	419.24
Volt	30/04/2023	104.24	5.21	33.50		1825.00	702.00	1123.00	365.00	45.07	15.10
Total		**10,490.00**	**524.50**	**972.02**							**434.34**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Tools** **Useful Life (In Years)** **5.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Tools	26/02/2021	1,511.03	75.55	131.79		1825.00	1495.00	330.00	330.00	45.07	56.24
Tools and dies	27/11/2021	4,114.23	205.71	576.64		1825.00	1221.00	604.00	365.00	45.07	259.89
Tools and dies	25/12/2021	1,149.66	57.48	167.72		1825.00	1193.00	632.00	365.00	45.07	75.59
Tools	20/02/2021	772.50	38.63	66.86		1825.00	1501.00	324.00	324.00	45.07	28.23
Tools	25/12/2020	743.84	37.19	59.61		1825.00	1558.00	267.00	267.00	45.07	22.42
Tools	27/08/2020	6,670.00	333.50	444.53		1825.00	1678.00	147.00	147.00	45.07	111.03
Tools	15/02/2021	6,964.52	348.23	598.83		1825.00	1506.00	319.00	319.00	45.07	250.60
TOOLS	03/04/2024	489.95	24.50	270.34		1825.00	363.00	1462.00	365.00	45.07	121.84

Tools	28/02/2026	42,512.00	2,125.60			1825.00	0.00	1825.00	32.00	45.07	1,679.79
Tools	15/03/2026	35,956.00	1,797.80			1825.00	0.00	1825.00	17.00	45.07	754.77
Tools	25/03/2026	7,459.26	372.96			1825.00	0.00	1825.00	7.00	45.07	64.47
Total		**1,08,342.99**	**5,417.15**	**2,316.32**							**3,424.89**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Sign board** **Useful Life (In Years)** **5.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Sign board	12/09/2020	2,339.29	116.96	160.11		1825.00	1662.00	163.00	163.00	45.07	43.15
Sign board	13/02/2021	4,274.22	213.71	366.55		1825.00	1508.00	317.00	317.00	45.07	152.84
Total		**6,613.51**	**330.68**	**526.66**							**195.98**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset **Water coller** **Useful Life (In Years)** **5.00**
Group of asset **Plant and Machinery** **Shift Type** **Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Water cooler	22/06/2020	271.19	13.56	16.06		1825.00	1744.00	81.00	81.00	45.07	2.50
Total		**271.19**	**13.56**	**16.06**							**2.50**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Name of Asset	**Led**	**Useful Life (In Years)**	**5.00**
Group of asset	**Plant and Machinery**	**Shift Type**	**Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
LED	15/07/2020	1,601.56	80.08	99.00		1825.00	1721.00	104.00	104.00	45.07	18.92
Total		**1,601.56**	**80.08**	**99.00**							**18.92**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	**Software**	**Useful Life (In Years)**	**10.00**
Group of asset	**Computer software**	**Shift Type**	**Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Software						3650.00	0.00	3650.00	365.00	0.00	
Software	11/03/2016	158.30	7.92	10.52		3650.00	3308.00	342.00	342.00	25.89	2.60
Total		**158.30**	**7.92**	**10.52**							**2.60**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	**Server**	**Useful Life (In Years)**	**10.00**
Group of asset	**Other intangible assets**	**Shift Type**	**Single**

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12

PALUCK TECHNOLOGIES LIMITED
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(F.Y. 2025-2026)

Server						3650.00	0.00	3650.00	365.00	0.00	
Server	02/03/2016	570.00	28.50	37.63		3650.00	3317.00	333.00	333.00	25.89	9.13
Server	31/03/2016	520.00	26.00	35.04		3650.00	3288.00	362.00	362.00	25.89	9.04
SERVER	12/03/2025	2,847.46	142.37	2,807.07		3650.00	20.00	3630.00	365.00	25.89	726.75
Total		**3,937.46**	**196.87**	**2,879.73**							**744.92**

*** Depreciation rate = (1-((residual value/wdv as on 31.3.2025)raise to power 1/remaining useful life in years)))*100**

PALUCK TECHNOLOGIES LIMITED
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
CIN : U74110HR2010PLC040347

Note No. Inventories **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Finished Goods	29,41,334.97	28,79,753.57
Total	**29,41,334.97**	**28,79,753.57**

Note No. 11 Trade receivables **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, Considered good		
Unsecured, Considered Good	27,82,599.18	22,48,795.92
Doubtful		
Allowance for doubtful receivables		
Total	**27,82,599.18**	22,48,795.92

(Current Year) **₹ in hundred**

Particulars	Outstanding for following periods from due date of payment					
	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)	22,51,759.62	2,05,881.55	3,24,958.01			27,82,599.18
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year) **₹ in hundred**

Particulars	Outstanding for following periods from due date of payment					
	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)	17,06,503.76	1,97,804.62	3,44,487.54			22,48,795.92
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 12 Cash and cash equivalents **₹ in hundred**

Particulars	As at 31st March 2026	As at 31st March 2025
Balance with banks		
Other balances with banks	1,033.22	20,470.02
Total	**1,033.22**	**20,470.02**
Cash in hand		
Cash in hand	1,386.01	1,075.00
Total	**1,386.01**	**1,075.00**
Other		
FDR	1,00,980.36	91,005.58
Total	**1,00,980.37**	**91,005.58**

Total	**1,03,399.59**	**1,12,550.60**

Note No. 12(a) Cash and cash equivalents:Balance with banks:Other balances with banks ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
AXIS BANK 287		
Axis Bank 724	570.00	291.96
HDFC 1111	432.39	779.31
Axis 9547	0.31	24.04
HDFC 8326	30.52	4,860.28
HDFC 188		13,822.44
HDFC 829		616.43
IOCL CCMS		75.55
Total	**1,033.22**	**20,470.02**

Note No. 13 Other current assets ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets		
Prepaid Expenses	27,624.70	18,245.70
Securities Deposit	44,419.23	45,057.57
Retenation	38,146.57	38,146.57
TCS 24-25	591.74	596.57
Accrured income_FD Interest	21,113.78	17,059.37
TDS 24-25		1,22,500.04
Advance to Employees		14,781.07
TDS 2025-26	72,819.48	
Balance with Revenue Authorities	24,040.99	
Total	**2,28,756.50**	**2,56,386.89**

Note No. 13(a) Other current assets:Other Assets:Prepaid Expenses ₹ in hundred

Particulars	31st March 2026	As at 31st March 2025
Prepaid	27,624.70	18,245.70
Total	**27,624.70**	**18,245.70**

Note No. 13(b) Other current assets:Other Assets:Securities Deposit ₹ in hundred

Particulars	31st March 2026	As at 31st March 2025
Retenation	44,419.23	45,057.57
Total	**44,419.23**	**45,057.57**

Note No. 14 Revenue from operations ₹ in hundred

Particulars	31st March 2026	31st March 2025
Sale of services	1,11,09,398.24	1,02,81,003.78
Revenue from operations	**1,11,09,398.24**	**1,02,81,003.78**
Less: Excise duty		
Net revenue from operations	**1,11,09,398.24**	**1,02,81,003.78**

Note No. 15 Other income ₹ in hundred

Particulars	31st March 2026	31st March 2025
Interest Income		
Other Interest	8,134.04	7,497.06
Interest Income Tax Refund	506.20	745.10
	8,640.24	**8,242.16**

Other non-operating income		
Other Income	5,486.74	
Extended warranty	7.49	367.74
Short and Excess		39.98
	5,494.23	**407.72**
Total	**14,134.47**	**8,649.88**

Note No. 16 Cost of material Consumed **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Inventory at the beginning		
Add:Purchase		
Stores Spares.	27,03,889.45	28,15,951.03
	27,03,889.45	**28,15,951.03**
Less:-Inventory at the end		
Total	**27,03,889.45**	**28,15,951.03**

Note No. 16 Value of import and indigenous material consumed **₹ in hundred**

	Unit of	31st March 2026		31st March 2025	
Particulars	**Measurement**	**Value**	**Quantity**	**Value**	**Quantity**
Stores Spares.					
Consumption other materials		27,03,889.45		28,15,951.03	
		27,03,889.45		28,15,951.03	

₹ in hundred

	31st March 2026		31st March 2025	
Particulars	**Value**	**%to total Consumption**	**value**	**%to total Consumption**
Stores Spares.				
Imported				
Indigenous	27,03,889.45	100.00	28,15,951.03	100.00
	27,03,889.45	100.00	28,15,951.03	100.00

Note No. 17 Purchase of stock-in-trade **₹ in hundred**

Particulars	31st March 2026	31st March 2025
GST Purchases	45,30,411.21	50,11,940.11
Automobile and Engineering Service	78,659.21	1,17,205.54
Logistics and Equipments Rental Services	1,54,464.68	5,399.83
Total	**47,63,535.09**	**51,34,545.49**

Note No. 18 Changes in inventories **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Inventory at the end of the year		
Finished Goods	29,41,334.97	28,79,753.57
	29,41,334.97	**28,79,753.57**
Inventory at the beginning of the year		
Finished Goods	28,79,753.57	17,31,313.36
	28,79,753.57	**17,31,313.36**
(Increase)/decrease in inventories		
Finished Goods	(61,581.40)	(11,48,440.21)
	(61,581.40)	**(11,48,440.21)**

Note No. 19 Employee benefit expenses **₹ in hundred**

Particulars	31st March 2026	31st March 2025

Salaries and Wages	5,25,943.47	4,72,269.17
Contribution to provident and other fund	36,988.75	11,751.05
Staff welfare Expenses		
Staff Welfare Expenses	14,428.53	3,386.21
Gratuity Exp.	9,572.70	66,920.28
Bonus Exp.		15,043.98
	24,001.23	**85,350.47**
Total	**5,86,933.45**	**5,69,370.69**

Note No. 20 Finance costs **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Interest	1,97,924.16	1,56,576.45
Other Borrowing costs		
Bank Charges	71,087.54	30,473.17
	71,087.54	**30,473.17**
Total	**2,69,011.70**	**1,87,049.62**

Note No. 21 Depreciation and amortization expenses **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	3,10,744.29	4,36,522.62
Amortisation on intangible assets	747.52	69.45
Total	**3,11,491.80**	**4,36,592.07**

Note No. 22 Other expenses **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Travelling Expenses	52,061.02	56,437.13
Telephone and postage expenses	6,500.19	5,029.93
Audit fees	5,000.00	1,000.00
Other expenditure	68,497.19	95,686.28
Freight charges	7.24	43.76
repair and maintenance	48,660.73	41,291.20
Insurance expenses	24,697.88	52,982.15
Printing and stationery	762.41	1,151.91
Promotional expenses	6,662.03	33,772.03
Power and fuel	1,53,199.63	2,37,862.98
Legal expenses	16,898.85	9,202.00
Rent	77,066.93	77,351.39
Discount	981.47	33,642.09
Professional expenses	31,603.63	4,028.37
Toll tax	1,14,256.94	4,18,904.30
Total	**6,06,856.15**	**10,68,385.51**

Note No. 22(a) Other expenses:Other expenditure **₹ in hundred**

Particulars	31st March 2026	31st March 2025
Transportation Charges	1.00	
House Keeping	884.48	1,563.33
Loading Unloading	5,522.51	10,714.70
OFFICE EXP	16,136.94	27,013.30
Old battery less	29.50	16.00
Motor Vehicle Tax	9,752.98	
Diwali Gift		924.33
National Permit	5,543.80	4,710.28
Old Scrap Less		148.76
RTO Department.	24,901.98	42,243.54
Marketing Expenses	5,724.00	8,352.04

Total	**68,497.19**	**95,686.28**

Note No. 22(b) Other expenses:Power and fuel ₹ in hundred

Particulars	31st March 2026	31st March 2025
Diesel Exp	1,49,512.69	2,31,958.76
Electricity Exp	3,686.94	5,904.22
Total	**1,53,199.63**	**2,37,862.98**

Extraordinary items ₹ in hundred

Particulars	31st March 2026	31st March 2025
CSR Exoenditure	(10,566.65)	
Total	**(10,566.65)**	

Note No. 23 Current tax ₹ in hundred

Particulars	31st March 2026	31st March 2025
Current tax pertaining to current year	4,75,692.90	3,35,167.78
Total	**4,75,692.90**	**3,35,167.78**

PALUCK TECHNOLOGIES LIMITED
192/6, HERO HONDA CHOWK, NITIN VIHAR, GURGAON-122001
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Note number: 24 Additional Regulatory Information

(1) Ratios:

			Current Year		Previous Year	
Particulars	**items included in numerator**	**items included in denominator**	**Ratio**	**change in the ratio by more than 25% as compared to the preceding year**	**Ratio**	**change in the ratio by more than 25% as compared to the preceding year**
(a) Current Ratio	Current Assets	Current Liabilities	2.71	No	2.23	Yes
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.28	Yes	0.55	Yes
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings		No		No
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.36	No	0.36	Yes
(e) Inventory turnover ratio	Turnover	Average Inventory	3.82	No	4.46	No
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	4.42	No	5.37	No
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	6.20	No	7.58	Yes
(h) Net capital turnover ratio	Total Sales	Average Working Capital	2.91	No	3.39	No
(i) Net profit ratio	Net Profit	Net Sales	0.13	Yes	0.09	Yes
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.36	Yes	0.28	Yes
(k) Return on investment				No		No

PALUCK TECHNOLOGIES LIMITED (F.Y. 2025-2026)
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2026 **₹ in hundred**

	PARTICULARS	31st March 2026	31st March 2025
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	**19,43,396.47**	**12,26,199.46**
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	3,11,491.80	4,36,592.07
	Finance Cost	2,69,011.71	1,87,049.62
	Interest received	(8,640.24)	(8,242.16)
	Other Inflows / (Outflows) of cash	(2,56,606.20)	3,66,528.77
	Operating profits before Working Capital Changes	**22,58,653.53**	**22,08,127.76**
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(5,33,803.26)	(6,69,090.66)
	Increase / (Decrease) in trade payables	(9,75,329.41)	11,57,240.50
	(Increase) / Decrease in inventories	(61,581.40)	(11,48,440.21)
	Increase / (Decrease) in other current liabilities	99,418.65	(32,560.83)
	(Increase) / Decrease in other current assets	27,630.40	57,194.44
	Cash generated from Operations	**8,14,988.51**	**15,72,470.99**
	Income Tax (Paid) / Refund	(3,35,167.78)	(1,50,359.76)
	Net cash flow from operating activities before extraordinary items	**4,79,820.73**	**14,22,111.23**
	Payment for extraordinary items	(10,566.65)	
	Net Cash flow from Operating Activities(A)	**4,69,254.08**	**14,22,111.23**
B.	**Cash Flow From Investing Activities**		
	Purchase of tangible assets	(89,768.51)	(2,854.35)
	Interest Received	8,640.24	8,242.16
	Purchase of intangible assets		(2,847.46)
	Net Cash used in Investing Activities(B)	**(81,128.27)**	**2,540.35**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	(2,69,011.71)	(1,87,049.62)
	Increase in / (Repayment) of Short term Borrowings	5,04,228.54	(4,272.77)
	Increase in / (Repayment) of Long term borrowings	(9,85,979.36)	(12,35,568.51)
	Increase / (Decrease) in share capital	10,84,710.70	17,159.50
	Other Inflows / (Outflows) of cash	(7,31,225.00)	
	Net Cash used in Financing Activities(C)	**(3,97,276.83)**	**(14,09,731.40)**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**(9,151.02)**	**14,920.18**
E.	Cash & Cash Equivalents at Beginning of period	1,12,550.60	97,630.42
F.	Cash & Cash Equivalents at End of period	1,03,399.58	1,12,550.60
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**(9,151.02)**	**14,920.18**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For D CHAWLA & ASSOCIATES
Chartered Accountant
(FRN: 0017217N)

ANIL KUMAR Digitally signed by ANIL KUMAR Date: 2026.09.07 22:23:29 +05'30'

ANIL KUMAR
PARTNER
Membership No.: 508582
Place: GURGAON
Date: 07/09/2025

CHIRAG MANNI Digitally signed by CHIRAG MANNI Date: 2026.09.07 22:27:46 +05'30'

CHIRAG MANNI
Chief Financial Officer
DIN: CXJPM1189G
Address: GURGAON 122011 HR IN

SUMIT KUMAR Digitally signed by SUMIT KUMAR Date: 2026.09.07 22:34:40 +05'30'

SUMIT KUMAR
Company Secretary
DIN: AWCPK5513G
Address: GURGAON 122011 HR IN

For and on behalf of the Board of Directors

SUMIT KUMAR BAJAJ Digitally signed by SUMIT KUMAR BAJAJ Date: 2026.09.07 22:35:04 +05'30'

SUMIT KUMAR BAJAJ
Director
DIN: 07939978
Address: GURGAON 122001 HR IN

NAVIN KATIYAR Digitally signed by NAVIN KATIYAR Date: 2026.09.07 22:33:46 +05'30'

NAVIN KATIYAR
Managing Director
DIN: 05138030
Address: GURGAON 122011 HR IN

Paluck Technologies Limited

CIN: U74110HR2010PLC040347

Restated Summary Statements

Annexure IV - Corporate Information, Basis of Preparation & Summary of Significant Accounting Policies

(All amounts are in Indian Rupees in Hundreds, except as otherwise stated)

1 Corporate information:

Paluck Technologies Limited (the "Company") is a company domiciled in India and incorporated on April 8, 2010. The Company's registered office is situated at 192/6, Nitin Vihar, Opp. Indian Oil Petrol Pump, Near Hero Honda Chowk, Gurgaon, Haryana, India – 122001. The Company is engaged in the business of providing automobile and engineering services, along with logistics and equipment rental services, catering to diverse industry requirements.

2 Significant accounting policies:

2.1 Basis of accounting & preparation of financial statements:

The Restated Summary Statements of the Company comprises of the Restated Summary Statement of Assets and Liabilities (Annexure I) of the Company as at March

These Restated Summary Statements comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note") and have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO.

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

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

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

All amounts included in the financial statements are reported in Lakhs and 2 decimals thereof in Indian Rupees except as otherwise provided in these Restated Summary Statements.

2.2 Use of estimates:

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

2.3 Revenue recognition:

Revenue from sale of goods is recognized at the point of time when significant risk and rewards of ownership of the goods is transferred to the customer, generally on dispatch/delivery of the goods except in case of export sales, which are recognized on the basis of bill of lading on satisfaction of performance obligation and transfer of control, provided it can be reliably measured and it's reasonable to expect ultimate collection of it. Gross sales are of net trade discount, rebates and GST.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable. All other income and expenditure are recognized and accounted for on accrual basis.

2.4 Property, plant & equipment:

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at acquisition cost, less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises of its purchase price including import duties and other non-refundable purchase taxes or levies, borrowing cost and directly attributable cost of bringing the asset to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar liabilities, if any. Any trade discount or rebate is deducted in arriving at the purchase price.

Subsequent expenditures related to an item of property, plant & equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Assets which are not ready for their intended use are disclosed under capital work-in- progress and all the cost relating to such assets are shown under work-in-progress.

(All amounts are in Indian Rupees in Hundreds, except as otherwise stated)

Where an item of property, plant and equipment comprises major components having different useful lives, these components are accounted for as separate items.

Depreciation:

Depreciation on tangible fixed assets is calculated on the Straight Line Method (SLM) based on the useful lives and residual values estimated by the management in accordance with Schedule II to the Companies Act, 2013 except in respect of following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, and maintenance support, etc.

Asset class	Useful life (in years)
Air Conditioner	5
Fan	5
Camera	5
Drill Machine	5
Television	5
Mobile Phone	5
Office Equipment	5
Gen Set	15
Concrete Pump	15
Nozzel Tester	15
Combination Machinery	15
TBW Drilling Rigs	15
Machine EPS 205	5
Tools	5
Sign board	5
Water coller	5
Led	5
Computers	3
Furniture	10
Maxi Truck	6
Car	8
Motor Cycle	10
Truck	8
Dost Van	8
Building Leasehold Amortisation	15
Software	10
Server	10

The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

All fixed assets individually costing Rs. 5000/- or less are fully depreciated in the year of installation/purchase.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

Impairment of assets:

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. 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.

2.5 Inventories:

Inventories comprises of raw materials, work-in-progress, finished goods, packing materials & stores & spares. Inventories are valued as follows:

i) finished goods:

Valued at raw material cost plus proportionate conversion cost. In certain cases where detailed costing is impractical, work-in-progress and finished goods may be valued based on the estimated selling price less an appropriate margin to arrive at a fair representation of net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

2.6 Retirement benefits & other employee benefits:

i) Short-term obligations:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and they are recognized in the period in which the employee renders the related service. The Company recognizes the undiscounted amount of short-term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

ii) Post-employment benefits:

a) Defined contribution plan: The Company's contribution to Provident Fund and Employees State Insurance Scheme is determined based on a fixed percentage of the eligible employees salary and charged to the statement of profit and loss on accrual basis.

b) Defined benefit plan: The Company has made provision for payment of gratuity to its employees based on actuarial valuation carried out using the Projected Unit Credit Method.

2.7 Foreign currency transactions:

Transactions denominated in foreign currencies entered into by the Company are recorded in the functional currency (i.e. Indian Rupees), by applying the exchange rate prevailing on the date of transaction. Foreign currency denominated assets and liabilities if any are translated at exchange rates in effect at the Balance Sheet date. Non-monetary items are recorded at exchange rate prevailing on the date of transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is measured. Exchange differences arising out of these translations are recognized in the statement of profit and loss.

2.8 Borrowing costs:

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs that are directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized. All other borrowing costs are expensed in the period in which they occur.

2.9 Income tax:

The accounting treatment for the income tax in respect of the Company’s income is based on the Accounting Standard on ‘Accounting for Taxes on Income’ (AS-22). The provision made for income tax in accounts comprises both, current tax and deferred tax.

Provision for current tax is made on the assessable income tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed and consequential adjustments are carried out.

2.10 Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the period (after deducting preference dividends and attributable taxes) by the weighted average number of equity share outstanding during the period.

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

(All amounts are in Indian Rupees in Hundreds, except as otherwise stated)

2.11 Provisions, contingent liabilities and contingent assets:

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent liabilities are disclosed in the notes to accounts for:

i) Possible obligations which will be confirmed only by future events not wholly within the control of the Company, or

ii) Present obligations arising from past events where it is not probable that an outflow of economic resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of the income that may never be realized.

2.12 Leases:

Lease arrangements where risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating lease. Lease rentals under operating leases are recognized in the statement of profit & loss on a straight-line basis.

2.13 Cash & cash equivalents:

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

2.14 Segment reporting:

The Company operates in two primary segments, i.e., “Automobile and Engineering Services” and “Logistics & Equipment Rental Services”, and hence the disclosures have been made in accordance with AS-17 Segment Reporting.

2.15 Events after reporting date:

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

2.16 Foreign Exchange Earnings and Outgo

Pursuant to the requirements of Schedule III to the Companies Act, 2013, the details of foreign exchange earnings and outgo during the year are as under:

Particulars	**Current Year (₹)**	**Previous Year (₹)**
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Outgo	NIL	NIL

2.17 Corporate Social Responsibility (CSR)

The Company is covered under the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR).
The amount required to be spent by the Company during the financial year is ₹ **10,56,665** , being 2% of the average net profits of the Company for the three immediately preceding financial years, calculated in accordance with the provisions of Section 198 of the Act.
However, the Company has not spent any amount towards CSR activities during the current financial year.
Accordingly, the total unspent CSR amount as at the end of the financial year is ₹ **10,56,665**.