



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

INDEPENDENT AUDITOR'S REPORT

To the Members of
LAXMI SECURITY (GUJARAT) LIMITED

I. Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **LAXMI SECURITY (GUJARAT) LIMITED** ("the Company"), which comprise the balance sheet as at 31st March, 2026, the statement of profit and loss for the year end and the statement of cash flows for the year ended on that date, 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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We have 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 on financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.





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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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, the Board of Directors 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 the Board of Directors 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

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





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- 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.
2. 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.
 3. 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.
 4. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we





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determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 the operating effectiveness of such controls, refer to our separate report in "**Annexure B**"
 - g. With respect to the other matters 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 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





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11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- ii.
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- iii. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.
- iv. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.





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For, SUNIT M. CHHATBAR & CO.

Chartered Accountants

FRN: 141068W



CA SUNIT M. CHHATBAR

Proprietor

M. No. 166095

UDIN: 26166095MFFKQR8037

Place: Rajkot

Date: 10/08/2026



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“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on Other Legal & Regulatory Requirement’ section of our report to the members of **LAXMI SECURITY (GUJARAT) LIMITED** of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is not having any Intangible Asset. Therefore, the provisions of Clause (i) (a)(B) of paragraph 3 of the order are not applicable to the company;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment’s were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, no proceedings has been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.
- ii. (a) As explained to us, the company does not have any inventory. hence reporting under this clause is not applicable.





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- (b) The Company has not been sanctioned any working capital limits amounting to ₹5 crores or more at any point during the financial year. Accordingly, the reporting under Clause 3(ix)(e) of the Companies (Auditor's Report) Order (CARO), 2020 is not applicable.
- iii. According to the information and explanations given to us and based on the audit procedures conducted, the Company has not made any investments in, provided any guarantee or security, or granted any loans in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Also, the Company has not granted advances to companies in the normal course of its business for business purposes.
- iv. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.
- v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
- vi. In our opinion and according to the information and explanations given to us, maintenance of cost records has been specified by the Central Government under sub- section (1) of section 148 of Companies Act is not applicable, hence reporting under this clause is not required.
- vii. (a) According to the records of the company, the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, Goods and Services Tax and other statutory dues with the appropriate authorities.

(b) According to the information and explanation given to us and the records of the company examined by us, there are certain dues outstanding on account of any dispute which are disclosed below:

(Rs. in lakhs)				
Nature of dues	Financial Year	Demand Reference Number	Amount	Forum where Dispute is pending
Order for Determination of Tax	2020	ZD240326052041Z	0.83	Goods and Services Tax
Order for	2021	ZD240326052041Z	61.61	Goods and





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Determination of Tax				Services Tax
Order for Determination of Tax	2022	ZD240326052041Z	76.55	Goods and Services Tax
Order for Determination of Tax	2023	ZD240326052041Z	142.58	Goods and Services Tax
Order for Determination of Tax	2024	ZD240326052041Z	260.87	Goods and Services Tax
Order for Determination of Tax	2018	ZD240125050575M	552.67	Goods and Services Tax
Service Tax Appeal	2018	-	122	Central GST and Central Excise

According to the information and explanation given to us and the records of the company examined by us, there are no any transactions which are not recorded in the books of accounts and disclosed or surrendered as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly, paragraph 3 (viii) of the order is not applicable.

- viii. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, reporting under this clause is not required.
- (b) According to the information and explanation given to us, the company has not been declared as a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, the company has utilized the amount of term loans for the purpose for which they were obtained;
- (d) According to the information and explanation given to us, the company has not utilized the short term funds for long term purpose.
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. The Company does not have any subsidiaries, associates, or joint





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venture companies as defined under the Companies Act, 2013. Accordingly, the reporting requirements in respect of such entities, where applicable under the Companies Act, 2013 or the Companies (Auditor's Report) Order, 2020, are not applicable to the Company.

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. The Company does not have any subsidiaries, associates, or joint venture companies as defined under the Companies Act, 2013. Accordingly, the reporting requirements in respect of such entities, where applicable under the Companies Act, 2013 or the Companies (Auditor's Report) Order, 2020, are not applicable to the Company for the year under audit.

ix. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause X(a) of paragraph 3 of the Order does not arise.

(b) According to the information and explanations given to us and based on 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, reporting under this clause is not required.

x. (a) Based upon the audit procedures performed 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 year.

(b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based upon the audit procedures performed and according to the information and explanations given to us, No whistle-blower complaints has been received by the company during the year.

xi. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.





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- xii. According to the information and explanations given to us and based on our examination of the records of the company, following are the Related Parties:

List of Related Parties	Relationship
Ashok Dulichand Dinodiya (Promoter)	Directors and Key Managerial Personnel (KMP)
Bhavorsinh D Bholiyan	
Hoshiyar Singh Verma	
Premalata Ashok Dinodiya (Promoter)	
Manoj Pyarelal Thapa	
Ankita Vivekkumar Shah	
Jay Daxeshkumar Shah	
Dhairyakumar M Thakkar	
Nilkanthkumar Baldevbhai Kavar	
Praffulbhai Motirambhai Chaudhary	
Kalpit Rajendrabhai Shah	
Juhi Chaturvedi Rajendrakumar	
Monika Rizwani	Enterprises in which KMP/ Relatives of KMP can exercise significant influence
Chirag Security Services	
National Security Services	
National Security Service	
Phoenix Corporation	
Ganesh Corporation	Relatives of KMP
Sarita Bhavansinh Bholiyan	
Krishnadevi Dulichand Dinodiya	
Ganeshbhai Dulichand Dinodiya	





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Dulichand Dinodiya

- xiii. (a) The provisions of section 138 of the Companies Act, 2013, relating to the requirement of internal audit, are not applicable to the Company. Accordingly, reporting under clause 3(xiv) of the Order is not applicable.
- xiv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- xv. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, 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.
- (c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.
- xvi. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

According to the information and explanations given to us and based on our examination of the records of the Company, the statutory auditor, M/s. K.M. Chauhan & Associates, resigned during the financial year 2025-26. We have taken into consideration the issues, objections or concerns, if any, raised by the outgoing statutory auditors.

- xvii. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.





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- xviii. According to the information and explanations given to us and based on our examination of the records of the company, the provisions of Section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility (CSR) are not applicable to the company. Accordingly, the reporting under clause (xx) of the Companies (Auditor's Report) Order, 2020 is not applicable.
- xix. According to the information and explanations given to us and based on our examination of the records of the company, Company is not required to prepare Consolidated Financial Statements. Accordingly, reporting under this clause is not required.

For, SUNIT M. CHHATBAR & CO.

Chartered Accountants

FRN: 141068W



CA SUNIT M. CHHATBAR

Proprietor

M. No. 166095

UDIN: 26166095MFFKQR8037

Place: Rajkot

Date: 10/08/2026



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“Annexure B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of **LAXMI SECURITY (GUJARAT) LIMITED** of even date) **Report on the Internal Financial Controls 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 **LAXMI SECURITY (GUJARAT) 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 judgment, including the assessment





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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 authorizations 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 AS 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.





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For, SUNIT M. CHHATBAR & CO.

Chartered Accountants

FRN: 141068W



CA SUNIT M. CHHATBAR

Proprietor

M. No. 166095

UDIN: 26166095MFFKQR8037

Place: Rajkot

Date: 10/08/2026

LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**BALANCE SHEET AS AT 31/03/2026**

(Amount in INR Lakh)

Particulars	Note No.	Figures as at the end of current reporting period - 31-03-2026	Figures as at the end of previous reporting period - 31-03-2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,008.00	1,008.00
(b) Reserves and Surplus	2	503.10	305.60
(c) Money received against Share Warrants		-	-
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	311.63	230.73
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	3.54	3.76
(4) Current Liabilities			
(a) Short-Term Borrowings	6	280.05	298.67
(b) Trade Payables -	7		
(A) Total outstanding dues of MSME		11.58	4.12
(B) Total outstanding dues of Other than MSME		10.23	8.62
(c) Other Current Liabilities	8	572.80	545.86
(d) Short-Term Provisions	9	1.85	18.70
Total Equity and Liabilities		2,702.78	2,424.05
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		126.62	103.69
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)	11	9.77	5.63
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	426.95	354.49
(2) Current Assets			
(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	1,626.61	867.56
(d) Cash and Cash Equivalents	17	101.99	156.04
(e) Short-Term Loans and Advances	18	243.56	878.61
(f) Other Current Assets	19	167.27	58.03
Total Assets		2,702.78	2,424.05
Contingent Liabilities and Commitments	20	1,320.72	-
See accompanying notes to the Financial Statements			

For and on Behalf of the Board of Directors of
LAXMI SECURITY (GUJARAT) LIMITEDAshok Dulichand Dinodiya
Managing Director, DIN No - 7521421Hoshiyar Singh Verma
Whole Time Director, DIN No - 10872403Nilkanthkumar Baldevbhai Kavar
Chief Financial Officer
PAN - DRLPK9081CJuhi Rajendrakumar Chaturvedi
Company Secretary & Compliance Officer
M. No.:- A45566Place: Ahmedabad
Date: 10/08/2026As per our report of even date.
For SUNIT M CHHATBAR & CO
Chartered Accountants
Firm's Registration No. - 141068W(CA. Sunit M Chhatbar)
Proprietor
Membership No. - 166095
UDIN:26166095MFFKQR8037
Place : Rajkot
Date : 10/08/2026

LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026**

(Amount in INR Lakh)

Particulars	Note No.	Figures for the current reporting period - 31-03-2026	Figure for the previous year - 31-03- 2025
I Revenue From Operations	A	6,421.14	4,645.91
II Other Income	B	66.65	102.86
III Total Income (I+II)	-	6,487.79	4,748.78
IV EXPENSES:			
Cost of Materials Consumed	C	-	-
Purchase of Stock-in-Trade	D	-	-
Change in inventory of finished goods	E	-	-
Change in inventory of Work-in-progress & Stock-in-Trade	F	-	-
Employee Benefits Expenses	G	5,439.79	3,888.17
Finance costs	H	102.71	90.60
Depreciation and amortization expenses	I	27.63	22.60
Other Expenses	J	640.60	274.52
IV Total expenses	-	6,210.73	4,275.89
V Profit/(Loss) before exceptional items and tax	(III-IV)	277.06	472.89
VI Exceptional Items	K	-	-
VII Profit before extraordinary items and tax	(V - VI)	277.06	472.89
VIII Extraordinary items	L	-	-
IX Profit/(Loss) before tax	(VII-VIII)	277.06	472.89
X Tax expense: -			
(1) Current Tax		83.70	129.06
(2) Short/Excess provision of last year		-	-
(3) Deferred Tax Assets / (Liabilities)	DTA/(DTL)	4.14	2.90
XI Profit/(Loss) for the period from continuing operation	(IX-X)	197.50	346.73
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	197.50	346.73
XVI Earnings per equity share:			
(1) Basic	In Rs.	1.96	3.49
(2) Diluted	In Rs.	1.96	3.49

See accompanying notes to the Financial StatementsFor and on Behalf of the Board of Directors of
LAXMI SECURITY (GUJARAT) LIMITEDAshok Dulichand Dinodiya
Managing Director, DIN No - 7521421Nilkanthbhai Baldevbhai Kavar
Chief Financial Officer
PAN - DRLPK9081CPlace: Ahmedabad
Date: 10/08/2026Hoshiyar Singh Verma
Whole Time Director, DIN No - 10872403Juhi Rajendrakumar Chaturvedi
Company Secretary & Compliance Officer
M. No.:- A45566As per our report of even date.
For SUNIT M CHHATBAR & CO
Chartered Accountants
Firm's Registration No. - 141068W

Sunit M Chhatbar

CA. Sunit M Chhatbar)
Proprietor
Membership No. - 166095
UDIN:26166095MFFKQR8037Place : Rajkot
Date : 10/08/2026

LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**Cash Flow Statement as on 31/03/2026****(Amount in INR Lakh)**

Particulars		Figures for the current reporting period - 31-03- 2026	Figure for the previous year - 31- 03-2025
A	Cash flow from Operating Activities:		
	Net Profit Before tax as per Statement of Profit & Loss	277.06	472.89
	Adjustments for:		
	Depreciation & Amortisation Exp.	27.63	22.60
	Finance Cost	102.71	90.60
	Interest Income	(52.38)	(79.69)
	Loss on Sale of Assets	-	-
	Bad Debt Expense	96.20	39.95
	Gratuity Expense	0.12	2.15
	Operating Profit before working capital changes	451.35	548.51
	Changes in operating assets and liabilities:		
	Trade Payable	9.07	9.30
	Other Current Liabilities	26.95	(263.58)
	Short Term Provisions	91.53	0.40
	Trade Receivables	(855.26)	166.22
	Short Term Loans & Advances	635.05	(874.61)
	Other Current Assets	(109.24)	(54.21)
	Net Cash Flow from Operating Activities (A)	249.45	(467.96)
	Less : Income tax paid (Net off TDS/ Advance Tax)	(192.08)	(152.76)
	Net cash flow generated from/ (utilised in) operating activities (A)	57.37	(620.72)
B	Cash flow from Investing Activities:		
	Purchase Of Fixed Assets	(50.61)	(22.53)
	Sale Of Fixed Assets	0.05	
	Fixed Assets (Net)	(50.56)	(22.53)
	Movement in Investment		
	Long Term	0.00	0.00
	Movement in Loan & Advances and Other Assets		
	Long Term	(72.46)	(23.28)
	Short Term	0.00	0.00
	Interest Income	52.38	79.69
	Net Cash Flow from Investing Activities (B)	(70.64)	33.88
C	Cash Flow From Financing Activities:		
	Proceeds from issuance of Equity Share Capital	0.00	111.00
	Proceeds from Share Premium	0.00	555.00
	Proceeds from issuance of Equity Share Capital (Including Premium)	0.00	0.00
	Change in Reserve & Surplus	0.00	0.00
	Proceeds from/ (Repayment) of Borrowing	0.00	0.00
	Proceeds from long term borrowings	554.59	298.28
	Repayment of long term borrowings	(474.03)	(498.65)
	Proceeds from/ (Repayment) of Long Term Borrowings		
	Proceeds from/ (Repayment) of Short Term Borrowings	(18.62)	(49.74)
	Finance Cost	(102.71)	(90.60)
	Net Cash Flow from Financing Activities (C)	(40.77)	325.28
D	Net (Decrease)/ Increase in Cash and Bank balances (A+B+C)	(54.04)	(261.56)
	Cash and bank balances at the beginning of the year	156.04	417.60
	Cash and bank balances at the end of the year	101.99	156.04



Components of Cash And Bank Balances:

Cash and Cash Equivalents		
Cash	94.36	94.65
Bank Balance		
Current Account	5.55	3.07
Other Bank balances		
Deposits Account	0.00	24.79
Tender Deposit (EMD)	2.08	33.53
Total Cash and bank Balances	101.99	156.04

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

For and on Behalf of the Board of Directors of
LAXMI SECURITY (GUJARAT) LIMITED


Ashok Dulichand Dinodiya
Managing Director, DIN No - 7521421


Nilkanthkumar Baldevbhai Kavar
Chief Financial Officer
PAN - DRLPK9081C

Place : Ahmedabad
Date : 10/08/2026




Hoshiyar Singh Verma
Whole Time Director, DIN No - 10872403


Juhi Rajendrakumar Chaturvedi
Company Secretary & Compliance Officer
M. No.:- A45566

As per our report of even date.
For SUNIT M CHHATBAR & CO
Chartered Accountants
Firm's Registration No. - 141068W




(CA Sunil M Chhatbar)
Proprietor
Membership No. - 166095

Place : Rajkot
Date : 10/08/2026

LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 1		
Share Capital		
AUTHORISED SHARE CAPITAL		
2,50,00,000 Equity Shares of face value of Rs. 10 Each	2,500.00	2,500.00
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL		
1,00,80,000 Equity Shares of face value of Rs. 10 Each	1,008.00	1,008.00
Total	1,008.00	1,008.00

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

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Number Of Equity Shares as at the beginning of the Financial year	1,00,80,000.00	10,000.00
Add : Number of Shares Issued during the period	-	11,10,000.00
Add :- Bonus Shares issued during the year	-	89,60,000.00
Number Of Equity Shares as at the end of the financial Years	1,00,80,000.00	1,00,80,000.00

(b) Rights, Preferences and Restrictions attached to Equity Shares :

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

(c) Details of Shareholders holding more than 5% Shares in the company at the end of Reporting Period :

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2026	% of Share 31/03/2025
1	Ashok D. Dinodiya	6058440	60.10%	60.10%
2	Premalata Ashokbhai Dinodiya	1231290	12.22%	12.22%
	Total	7289730	72.32%	72.32%



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026**

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
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(e) Details of Shares held by the Promoters at the end of the period March 31, 2026 :

SL NO.	Name of the Share Holders	31/03/2026		
		No of Share	% of Total Share	% change During the Year
1	Ashok D. Dinodiya	6058440	60.10%	0.00%
2	Premalata Ashokbhai Dinodiya	1231290	12.22%	0.00%
3	Krishnadevi Dulichand Dinodiya	90	0.00%	0.00%
4	Dulichand Dinodiya	90	0.00%	0.00%
5	Ganeshbhai Dinodiya	90	0.00%	0.00%
Total		7290000	72.32%	-

NOTE : % change During the Year has been computed with respect to the number at the beginning of the year.**(f) Details of Shares held by Promoters at the end of the year 2024-25 :**

SL NO.	Name of the Share Holders	31/03/2025		
		No of Share	% of Total Share	% change During the Year
1	Ashok D. Dinodiya	6058440	60.10%	121311.62%
2	Premalata Ashokbhai Dinodiya	1231290	12.22%	12312800.00%
3	Krishnadevi Dulichand Dinodiya	90	0.00%	N/A
4	Dulichand Dinodiya	90	0.00%	N/A
5	Ganeshbhai Dinodiya	90	0.00%	N/A
Total		7290000	72.32%	12434111.62%

NOTE : % change During the Year has been computed with respect to the number at the beginning of the year.**(g) Details of Shares Issues , Bought Back & Bonus Share Issue - Other than Cash in the Last 5 Years :**

Particulars		Aggregate no of Share	Class of Share
1	Share Issued Other than in Cash	Equity Share	0
2	Share Bought Back	Equity Share	0
3	Bonus Share Issued	Equity Share	8960000
			8960000



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 2		
Reserves & Surplus		
(a) Capital Reserves		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	A	-
(b) Capital Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	B	-
(c) Securities Premium		
Opening balance	-	-
Add : Addition during the year	-	555.00
Less : Deduction during the year	-	555.00
Closing Balance at the end of of the year	C	-
(d) Debenture Redemption Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	D	-
(e) Revaluation Reserve		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	E	-
(f) Share Options Outstanding Account		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	F	-
(g) Other :- Capital Subsidy		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance at the end of of the year	G	-
(h) Surplus (Statement of Profit & Loss)		
Opening balance	305.60	299.86
Add : Net Profit/(Loss) for the current year	197.50	346.73
	503.10	646.60
Less : Adjustment of Prior Period Item	-	-
Less : Transfer	-	-
Less : Bonus Share	-	(341.00)
	-	(341.00)
Closing Balance at the end of of the year	H	305.60
GRAND TOTAL (A+B+C+D+E+F+G+H)	503.10	305.60



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
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Note. - 3**Long-Term Borrowing****Secured Borrowings: -**

(a) Bonds/debentures	-	-
(b) Term Loans - From Banks	94.84	88.53
Less : Installments Due Within One Year	5.59	33.35
	89.25	55.18

Loan fromBank was taken during the year..... The Loan is repayable in monthly instalments of Rs...../- each starting from along with interest @....., from the date of loan. **The Loan is secured by hypothecation of vehicle and personal guarantee of directors of the company.** The Loan has Mature in the year

(b) Term Loans - From other Parties	-	-
Less : Installments Due Within One Year	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from Related Parties	-	-
(f) Long term maturities of finance lease obligation	-	-
(g) Other loans advances (specify nature)	-	-

Total Secured Borrowing (A)	89.25	55.18
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UN-Secured Borrowings: -

(a) Bonds/debentures	-	-
(b) From Banks and Financial Institutes	484.68	287.23
Less : Installments Due Within One Year	262.28	112.18
	222.39	175.05

Loan fromBank was taken during the year..... The Loan is repayable in monthly instalments of Rs...../- each starting from along with interest @....., from the date of loan. The Loan has Mature in the year

(b) Term Loans - From other Parties	-	-
Less : Installments Due Within One Year	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from Related Parties	-	0.50
(f) Long term maturities of finance lease obligation	-	-
(g) Other loans advances (specify nature)	-	-

Total UN-Secured Borrowing (B)	222.39	175.55
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GRAND TOTAL (A+B)	311.630543	230.73
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LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 4		
Other Long-Term Liabilities		
(a) Trade Payables		
(I) Total outstanding dues of MSME	[Sub Note -1]	-
(II) Total outstanding dues of Other than MSME	[Sub Note -1]	-
(b) Others (specify nature)	-	-
Total	-	-

Note. -5		
Long-Term Provisions		
(a) Provisions for Gratuity	3.54	3.76
(b) Others (Dues of Capital Assets Purchase)	-	-
Total	3.54	3.76

Note. - 6		
Short-Term Borrowings		
Secured Borrowings: -		
(a) Loans Repayable on Demand :		
From Banks	12.17	153.13
From other Parties	-	-
(b) Loans and advances from Related Parties	-	-
(c) Deposits	-	-
(d) Other loans advances (specify nature)	-	-
(e) Current Maturities of Long Term Borrowings	5.59	33.35
Total Secured Borrowing (A)	17.76	186.48

UN-Secured Borrowings: -		
(a) Loans Repayable on Demand :		
From Banks	-	-
From other Parties	-	-
(b) Loans and advances from Related Parties	-	-
(c) Deposits	-	-
(d) Other loans advances (specify nature)	-	-
(e) Current Maturities of Long Term Borrowings	262.28	112.18
Total UN-Secured Borrowing (A)	262.28	112.18
GRAND TOTAL (A+B)	280.05	298.67



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
-------------	-----------------------------	-----------------------------

**Note. - 7
Trade Payable****Trade payables as per the Ageing Schedule****[Sub Note -1]**

(A) Total outstanding dues of MSME	11.58	4.12
(B) Total outstanding dues of Other than MSME	10.23	8.62

Total	21.81	12.74
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Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

	Amount remaining unpaid at the end of each accounting year:	31/03/2026	31/03/2025
(a)	Total Outstanding Principal at the end of the year	-	-
	Total Outstanding Interest at the end of the year	-	-
	Total Outstanding of MSME	-	-
(b)	The amount of interest paid by the buyer under MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c)	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-	-
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act 2006.	-	-

**Note. - 8
Other Current liabilities:**

(a) Salary Payable	140.92	174.85
(b) Statutory Payables	372.18	252.09
(c) Advance from Customers	-	40.64
(d) Interest accrued but not due	2.95	4.87
(e) PF Payable	49.27	52.06
(f) ESIC Payable	5.80	12.47
(g) Other Payables	0.93	8.66
(h) Interest on MSMEs	0.75	0.20

Total	572.80	545.86
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LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 9		
Short-Term Provisions		
(a) Provisions for Employee Benefits	-	-
(b) Other Provisions :		
Provision for Audit Fee	1.50	1.50
Provision for Gratuity	0.35	0.01
Provision for Income Tax	-	17.19
Total	1.85	18.70

Note No. - 11
Non-Current Investments**Other Investments :**

- (a) Investment In Gold
- (b) Investments in Equity Instruments
- (c) Investments in Preference Shares
- (d) Investments in Government or Trust Securities
- (e) Investments in Debentures or Bonds
- (f) Investments in Mutual Funds
- (g) Investments in Partnership Firms
- (h) Other non-current investments (specify nature)

Total	-	-
Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	-	-
Aggregate provision for diminution in value of investments.	-	-

Note No. - 12
Long-Term Loans and Advances:

- (a) **Capital Advances :**
- Secured, considered good;
- Unsecured, considered good;
- Doubtful
- Less : Provision for Doubtful Advances
- (b) **Loans and advances to related parties :**
- Secured, considered good;
- Unsecured, considered good;
- Doubtful
- Less : Provision for Doubtful Advances
- (c) **Other Loans and Advances :**
- Secured, considered good;
- Unsecured, considered good;
- Doubtful
- Less : Provision for Doubtful Advances

Total	-	-
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LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars		Figures as at 31/03/2026	Figures as at 31/03/2025
Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties			
S.No	Type of Borrower	Amount outstanding in the nature of Loan - 2025-26	% of Total loan & Advances in the nature of loan
1	Promoters	-	0.00%
2	Directors	-	0.00%
3	KMPs	-	0.00%
4	Related Parties	-	0.00%
Total		-	0%

Note No. - 13**Other Non-Current Assets:****(i) Long-term Trade Receivables :****[Sub Note -2]**

- (a) Secured, considered good
(b) Unsecured, considered good
(c) Doubtful

(i) Deposits

- Fixed Deposit With Bank (Security Deposit)
Tender Deposit (Earnest Money Deposit with Bank)
Bank Guarantee

-	-
-	-
-	-
-	-
62.45	49.26
33.42	25.23
331.08	280.01

Total	426.95	354.49
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Note No. - 14**Current Investments**

- (a) Investments in Equity Instruments;
(b) Investment in Preference Shares;
(c) Investments in Government or Trust Securities;
(d) Investments in Debentures or Bonds;
(e) Investments in Mutual Funds;
(f) Investments in Partnership Firms;
(g) Other Investments (specify nature).

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Total	-	-
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The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	-	-
Aggregate provision made for diminution in value of investments.	-	-

Note No. - 15**Inventories**

- (a) Consumables
(b) Work-in-Progress;
(c) Finished Goods;
(d) Stock-in-Trade (in respect of goods acquired for trading);
(e) Stores and spares;
(f) Loose tools;
(g) Goods in Transit - Rawmaterial & Loose Tools
(h) Others (specify nature).

-	-
-	-
-	-
-	-
-	-
-	-
-	-

Total	-	-
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Method of valuation shall be stated.	As Per Notes on Accounts
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LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
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**Note No. - 16
Trade Receivables****Trade Receivables, as per Ageing Schedules****[Sub Note -2]**

(a) Secured, considered good;	1,626.61	867.56
(b) Unsecured, considered good;	-	-
(c) Doubtful	-	-

Total	1,626.61	867.56
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**Note No. - 17
Cash and Cash Equivalents**

(a) Balances with banks	5.55	3.07
(b) Cash in hand	94.36	94.65
(c) Fixed Deposit with Bank	-	24.79
(d) Tender Deposit (EMD)	2.08	33.53

Total	101.99	156.04
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Fixed deposits with more than twelve months maturity Value is Rs.	Not Applicable	Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable

**Note. - 18
Short-Term Loans and Advances:**

(a) To Related Party	-	222.98
(b) Business advances	197.14	385.87
(c) Advance to staff	46.42	57.00
(d) To Others	-	212.77

Total	243.56	878.61
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**Note. - 19
Other Current Assets**

(a) Advances Given to Vendors	39.17	10.13
(b) Balance With Revenue Authority	91.18	29.58
(c) Other Current Assets	36.91	18.31

Total	167.27	58.03
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LAXMI SECURITY (GUJARAT) LIMITED

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E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 20		
Contingent Liabilities and Commitments		
(i) Contingent liabilities :		
(a) Claims against the company not acknowledged as debt	-	-
(b) GST Demand	1,217.11	-
(c) Other money for which the company is contingently liable	-	-
(ii) Commitments :		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Other Commitments (Bank Guarantee)	103.61	-
Total	1,320.72	-

**Note No. - A
Revenue From Operations**

(a) Sale of Products	-	-
(b) Sale of Services	6,421.14	4,645.91
(c) Other operating revenues;	-	-
Total	6,421.14	4,645.91

**Note No. - B
Other Income**

(a) Fixed Deposit Interest	30.75	36.76
(b) Interest on IT refund	-	-
(c) Interest on business advances	21.62	42.93
(d) Gaurantee Minimum	-	18.52
(e) Profit Share Income	-	4.66
(f) Other Income	14.27	-
Total	66.65	102.86

**Note No. - C
Cost of Materials Consumed**

Opening Stocks of Consumables	-	-
Add: Purchase of Consumables	-	-
Add: Direct Expenses/ Project Exp	-	-
Add: Freight & Transportation	-	-
Add: Packing Material	-	-
Add: Wages / Other Exp	-	-
Add: Wastage of Goods	-	-
Less: Closing Stocks of Raw material	-	-
Total	-	-



LAXMI SECURITY (GUJARAT) LIMITED

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E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - D		
Purchase of Stock-in-Trade		
Purchase of Stock-in-Trade	-	-
Total	-	-
Note No. - E		
Changes in inventories of Finished Goods		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
Total	-	-
Note No. - F		
Changes in inventories of WIP & Stock-in-Trade		
Changes in Work-in-Progress		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
Total (A)	-	-
Changes in Stock-in-Trade		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
Total (B)	-	-
GRAND TOTAL (A+B)	-	-
Note No. - G		
Employee benefits expense		
Salaries , Wages and Bonus	5,121.81	3,588.13
Director Remuneration & Sitting Fees	18.24	33.70
Providend Fund Contribution	215.31	208.20
ESIC Expenses	37.23	37.26
Staff welfare expenses	47.07	18.73
Gratuity Expense	0.12	2.15
Total	5,439.79	3,888.17



LAXMI SECURITY (GUJARAT) LIMITED

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E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026****(Amount in INR Lakh)**

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - H		
Finance Cost		
(a) Interest expense;		
(A) Interest Expense on CC	-	-
(B) Interest Expense on TL	-	-
(D) Interest on MSMEs	0.55	0.12
(C) Interest Expense	78.08	84.67
Total (A)	78.63	84.79
(b) Other Borrowing Costs		
(A) Bank Charges	13.96	3.79
(B) Documentation Charge	-	-
(C) Loan Processing fee	10.12	2.02
Total (B)	24.07	5.81
(c) (A) Net Gain/Loss on foreign currency	-	-
Total (C)	-	-
GRAND TOTAL (A+B+C)	102.71	90.60

Note No. - I**Depreciation & Amotization Expense**

Depreciation shall be classified as:

(a) Depreciation of Tangible assets	27.63	22.60
(b) Amortization of intangible assets	-	-
Total	27.63	22.60

Note No. - J**Other Expenses**

(a) PAYMENT to Auditors		
Statutory Audit Fee	1.50	1.50
OTHER Taxation matters	-	-
Total (A)	1.50	1.50
(b) Other Exepenses		
Direct expenses :		
Freight and Transportation Charges	-	-
Labour Charges	-	-
Power & Fuel Expenses	2.85	1.16
Consumables	37.27	65.14
Manpower Service	293.39	-
Indirect Expenses :		
Courier Charges	0.96	0.73
Legal, Professional & Consultancy Charges	23.81	26.05
Office and General Expenses	34.76	26.31
Printing & Stationery Expenses	3.01	2.57
Telephone Expenses	4.16	0.14
Advertisement Expenses	0.16	0.11
Conveyance Expenses	23.08	0.40
Director Sitting Fee	1.49	2.10
Misc. Expenses	0.00	0.25
Professional Tax	13.05	4.85
GST Interest	18.95	14.08
GST Late Fees	0.54	0.54



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2026	Figures as at 31/03/2025
TDS Exp	2.40	4.05
ROC Expenses	2.48	2.91
Service Tax Assessment	-	10.07
Income Tax Late Fees & Penalty	14.49	-
Insurance Expenses	3.35	2.21
Donation Expenses	3.75	1.76
Tender Expenses	9.63	15.55
Repairs & Maintenance	12.64	20.13
Rent Expense	7.75	4.65
Bad debt Expenses	96.20	39.95
Tours & Travelling Expenses	26.35	10.23
Written Off Expenses	0.68	6.29
Property Tax Expense	0.81	-
PF Penalty	-	7.74
PT Interest Expense	0.06	-
TDS interest expense	1.02	1.04
GST Penalty	-	2.00
	-	-
Total (B)	639.10	273.02
GRAND TOTAL (A+B)	640.60	274.52



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - K		
Exceptional Items		
Loss due to fire	-	-
Voluntary retirement scheme (VRS) expense	-	-
One-time settlement with lenders	-	-
Loss / (Gain) on loan waiver	-	-
Loss on disposal of investment	-	-
Total	-	-
Note No. - L		
Extraordinary items		
Loss due to Earthquake	-	-
Flood damage to inventory and propert	-	-
Cyclone/Storm damage to factories or warehouses	-	-
Total	-	-
Note No. - M		
Profit/(Loss) from discontinued operation		
Profit/Profit/(Loss) for discontinued operation	-	-
Tax expenses of discontinued operations	-	-
Total	-	-



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E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**"SUBNOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March, 2026****Sub Note. - 1****Trade Payables Ageing Schedule****Trade Payables Ageing Schedule at the end of the period March 31, 2026****(Amount in INR Lakh)**

Particulars	Outstanding for following periods from due date of payment (2025-26)					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	11.58	-	-	-		11.58
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-		-
(ii) Other Trade Payable (Other than MSME)	-	-	-	-		-
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-		-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-		-
(iv) Trade Payables for Expense	2.18	8.05	-	-		10.23
(iv) Disputed Dues - Others	-	-	-	-		-
Total	13.76	8.05	-	-		21.81

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule of 2024-25.

Trade Payables Ageing Schedule at the end of the year 2024-25**(Amount in INR Lakh)**

Particulars	Outstanding for following periods from due date of payment (2024-25)					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	4.12	-	-	-		4.12
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-		-
(ii) Other Trade Payable (Other than MSME)	-	-	-	-		-
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-		-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-		-
(iv) Disputed Dues - Others	-	-	-	-		-
(iv) For Expense	8.62	-	-	-		8.62
Total	12.74	-	-	-		12.74

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule of 2023-24.

Sub Note. - 2**Trade Receivables ageing schedule****Trade Receivables ageing schedule at the end of period March 31, 2026****(Amount in INR Lakh)**

Particulars	Receivables for following periods from due date of payment (2025-26)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	97.76	462.33	1,029.16	37.36	-	1,626.61
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	97.76	462.33	1,029.16	37.36	-	1,626.61

Trade Receivables ageing schedule at the end of the year 2024-25**(Amount in INR Lakh)**

Particulars	Receivables for following periods from due date of payment (2024-25)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	130.89	610.35	126.32	-	-	867.56
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	130.89	610.35	126.32	-	-	867.56



Related Party Disclosure

(i)	List of Related Parties	Relationship
	Ashok Dulichand Dinodiya (Promoter)	Directors and Key Managerial Personnel (KMP)
	Bhavarsinh D Bholiyan	
	Hoshiyar Singh Verma	
	Premalata Ashok Dinodiya (Promoter)	
	Manoj Pyarelal Thapa	
	Ankita Vivekkumar Shah	
	Jay Daxeshkumar Shah	
	Dhairyakumar M Thakkar	
	Nilkanthkumar Baldevbhai Kavar	
	Prafulbhai Motirambhai Chaudhary	
	Kalpiti Rajendrabhai Shah	
	Juhi Chaturvedi Rajendrakumar	
	Monika Rizwani	
	Chirag Security Services	Enterprises in which KMP/ Relatives of KMP can exercise significant influence
	National Security Services	
	National Security Service	
	Phoenix Corporation	
	Ganesh Corporation	
	Sarita Bhavarsinh Bholiyan	Relatives of KMP
	Krishnadevi Dulichand Dinodiya	
	Ganeshbhai Dulichand Dinodiya	
	Dulichand Dinodiya	

(ii) Related Party Transactions

(Amount in Lakhs)

Particular	Nature Of Transaction	31/03/2026	31/03/2025
Bhavarsinh Dayanand Bholiyan	Director Remuneration	-	16.70
Bhavarsinh Dayanand Bholiyan	Loan Taken	-	2.51
Bhavarsinh Dayanand Bholiyan	Loan Repaid	-	67.10
Bhavarsinh Dayanand Bholiyan	Sales	-	-
Ashok Dulichand Dinodiya	Director Remuneration	18.00	17.00
Ankita Shah	Director Sitting Fees	0.42	0.84
Jay Shah	Director Sitting Fees	0.42	0.36
Dhairya Thakkar	Director Sitting Fees	0.42	0.90
Monika Rizwani	Salary	3.30	3.30
Kalpiti Rajendrabhai Shah	Salary	2.50	2.30
Nilkanthkumar Baldevbhai Kavar	Salary	3.96	-
Chirag Security Services	Advances Given/ Loan Repaid	295.69	745.12
Chirag Security Services	Advances Repaid/ Loan Taken	453.13	425.02
National Security Service (Partnership F	Advances Given/ Loan Repaid	35.28	62.60
National Security Service (Partnership F	Advances Repaid/ Loan Taken	70.00	18.10
National Security Services (Prop.	Advances Given	21.25	4.71
National Security Services (Prop.	Advances Repaid	25.96	-
Phoenix Corporation	Loan Taken	6.63	2.50
Phoenix Corporation	Loan Repaid	7.13	13.24
Ganesh Corporation	Advances Given	5.68	11.97
Ganesh Corporation	Advances Repaid	30.37	12.50
Ganeshbhai Dulichand Dinodiya	Advances Given	4.25	12.39
Ganeshbhai Dulichand Dinodiya	Advances Repaid	11.64	5.00
Dulichand Dinodiya	Advances Given	-	2.23
Dulichand Dinodiya	Advances Repaid	2.23	-



iii). Related Party Balances

Particular	Nature Of Transaction	31/03/2026	31/03/2025
Bhavarsinh Dayanand Bholiyan	Unsecured Loan Taken	-	-
Bhavarsinh Dayanand Bholiyan	Trade Receivables	-	-
Bhavarsinh Dayanand Bholiyan	Business Advances	-	1.42
Ashok Dulichand Dinodiya	Remuneration Payable	8.43	4.36
Ankita Shah	Director Sitting Fees Payable	0.07	0.33
Jay Shah	Director Sitting Fees Payable	0.05	0.05
Dhairya Thakkar	Director Sitting Fees Payable	0.08	0.33
Monika Rizwani	Salary Payable	0.75	-
Chirag Security Services	Unsecured Loan Taken	-	-
Chirag Security Services	Business Advances	-	157.44
National Security Service (Partnership	Unsecured Loan Taken	-	-
National Security Service (Partnership	Business Advances	-	34.72
National Security Services (Prop.	Business Advances	-	4.71
Phoenix Corporation	Unsecured Loan Taken	-	0.50
Ganesh Corporation	Business Advances	-	24.69
Ganeshbhai Dulichand Dinodiya	Business Advances	-	7.39
Dulichand Dinodiya	Business Advances	-	2.23



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Property, Plant and Equipment and Intangible Assets
Note No. - 10

(i) Property, Plant and Equipment as on 31-03-2026

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	Original COST	GROSS BLOCK			DEPRECIATION			NET BLOCK	
				Addition	Sale / Scrap	Total As on 31/03/2026	Upto 31/03/2025	During the Year	Total As on 31/03/2026	As at 31/03/2026	As at 31/03/2025
1	Land		-	-	-	-	-	-	-	-	-
2	Building	9.50%	55.25	12.87	-	68.12	8.79	5.25	14.04	54.08	46.45
3	Plant and Equipment	18.10%	32.31	4.86	-	37.18	9.55	4.80	14.35	22.83	22.76
4	Furniture and Fixtures	25.89%	68.71	14.38	-	83.09	37.98	10.55	48.53	34.56	30.73
5	Computer	63.16%	12.01	3.94	0.05	15.90	10.84	2.41	13.25	2.65	1.16
6	Vehicle	31.23%	25.80	14.56	-	40.35	23.22	4.63	27.84	12.51	2.58
Current Year's Figures			194.07	50.61	0.05	244.63	90.38	27.63	118.01	126.62	103.69
Previous Year's Figures			171.55	22.57	0.05	194.07	67.78	22.60	90.38	103.69	-

(ii) Intangible Assets as on 31-03-2025

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2026	Upto 31/03/2025	During the Year	Total As on 31/03/2026	As at 31/03/2026	As at 31/03/2025
1	Goodwill		-	-	-	-	-	-	-	-	-
2	Brands / trademarks		-	-	-	-	-	-	-	-	-
3	Computer Software		-	-	-	-	-	-	-	-	-
Current Year's Figures			-	-	-	-	-	-	-	-	-
Previous Year's Figures			-	-	-	-	-	-	-	-	-

(iii) Capital-Work-in Progress (CWIP) as on 31-03-2025

(Amount in INR Lakh)

(a) For Capital-work-in progress, following ageing schedule shall be given:

SL NO.	CWIP	Amount in CWIP for a period of				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Projects In Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
Total A		-	-	-	-	-	-

b) For Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given:

SL NO.	CWIP	To be completed in				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
Total B		-	-	-	-	-	-
Grand Total (A+B)		-	-	-	-	-	-

(iv) Intangible Assets under Development as on 31-03-2025

(Amount in INR Lakh)

(a) For Intangible assets under development, following ageing schedule shall be given:

SL NO.	Intangible assets under development	Amount in CWIP for a period of				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Projects In Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
Total A		-	-	-	-	-	-

b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given:

SL NO.	Intangible assets under development	To be completed in				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
Total B		-	-	-	-	-	-
Grand Total (A+B)		-	-	-	-	-	-



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Fixed Assets Statement As Per Income Tax Act as on 31st March, 2026

Sl. No.	Particulars	Rate of Dep	WDV 01.04.2025	GROSS BLOCK Addition Ist Half	GROSS BLOCK Addition 2nd Half	Sale/Scrap	Total As on 31/03/2025	On WDV	DEPRECIATION Addition Ist Half	DEPRECIATION Addition 2nd Half	Additional Depreciation	Total As on 31/03/2026	WDV As On 31/03/2026
Tangible Assets													
1	Land	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	Building	10.00%	45,80,659.10	11,87,200.00	1,00,000.00	-	58,67,859.10	4,58,066.00	1,18,720.00	5,000.00	-	5,81,786.00	52,86,073.10
3	Plant and Equipment	15.00%	30,83,834.00	19,26,594.98	15,500.00	-	50,25,928.98	4,62,575.00	2,88,989.00	1,163.00	-	7,52,727.00	42,73,201.98
4	Furniture and Fixtures	10.00%	48,75,401.70	14,37,706.40	-	-	63,13,108.10	4,87,540.00	1,43,771.00	-	-	6,31,311.00	56,81,797.10
5	Plant and Equipment	40.00%	4,47,712.46	3,22,186.93	71,550.00	-	8,41,449.39	1,79,085.00	1,28,875.00	14,310.00	-	3,22,270.00	5,19,179.39
6	Office equipment	15.00%	-	-	-	-	-	-	-	-	-	-	-
Current Year's Figures			1,29,87,607.26	48,73,688.31	1,87,050.00	-	1,80,48,345.57	15,87,266.00	6,80,355.00	20,473.00	-	22,88,094.00	1,57,60,251.57
Intangible Assets													
1	Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
2	Brands / trademarks	25.00%	-	-	-	-	-	-	-	-	-	-	-
3	Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Current Year's Figures			-	-	-	-	-	-	-	-	-	-	-
Grand Total			1,29,87,607.26	48,73,688.31	1,87,050.00	-	1,80,48,345.57	15,87,266.00	6,80,355.00	20,473.00	-	22,88,094.00	1,57,60,251.57



LAXMI SECURITY (GUJARAT) LIMITED
CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330

Ratio Disclosure

RATIOS	Numerator	Denominator	31/03/2026	31/03/2025	% of Variance	Reason of variance
Current Ratio	Current Assests	Current Liabilities	2.47	2.25	0.10	N/A
Debt-Equity Ratio	Debt/Loan	Shareholder's Equity	0.39	0.40	(0.03)	N/A
Debt Service Coverage Ratio	EBITDA	Debt Service	0.85	1.18	(0.29)	Due to increase in debt of the company
Return on Equity Ratio	Profit After Tax	Closing Shareholder's Equity	13.98%	43%	(0.67)	Due to increase in share capital
Inventory Turnover Ratio	Sales Account	Closing Stock	N/A	N/A	-	N/A
Trade Receivable Turnover Ratio	Net Credit Sales or Total Sales	Avg. Debtor or Closing Debtor	3.95	5.36	(0.26)	N/A
Trade Payables Turnover Ratio	Net Credit Pur. or Total Purchas	Avg Creditor or Closing Creditor	-	0.00	-	N/A
Net Capital Turnover Ratio	Net Annual Sales	Closing Working Capital	503.81%	426.86%	0.18	N/A
Net Profit Ratio	Net Profit After Tax	Net Sales	3.08%	7.46%	(0.59)	Due to decrease in profits
Return on Capital Employed	EBIT	Capital Employed	20.71%	48%	(0.57)	Due to increase in Average Capital employed ratio decreases
Return on Investment	Net Profit	Investment	N/A	N/A	N/A	N/A
Gross profit ratio	Gross Profit	Net sales	99.57%	99.51%	0.00	N/A

Note :Explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**Deffered Tax Assets / Liability Calculation****Financial Year****31/03/2026**

	Current Year	
	Companies Act	Income Tax Act
Depreciation As Per MSME	27,63,233.96	22,88,094.00
Gratuity	11,57,905.00	
	12,333.00	-
	39,33,471.96	22,88,094.00
Timing Difference (If Positive then DTA otherwise DTL)	16,45,377.96000	
31/03/2026 DTA/(DTL)	4,14,140.00	
31/03/2025 DTA/(DTL)	5,63,260.17	
31/03/2026 DAT/(DTL)	9,77,400.17	

Inocme Tax Liability Calculation**Financial Year****31/03/2026**

Net Profit before Tax	A	2,77,05,905.78
Add : Expenses Disallowed :		
Dep as per Companies Act	27,63,233.96	
Gratuity	12,333.00	
Income Tax late fees & penalty	14,49,252.00	
Interest on delayed payment to Creditors	54,996.24	
TDS Interest expense	4,32,974.77	
GST interest	18,95,263.07	
GST late fees	54,300.00	
PT Interest Expense	5,975.00	
Deferred Revenue Expenditure	11,70,238.00	
Total Addition in Profit	B	78,38,566.04
Less : Expenses Allowed :		
Dep as per IT Act	(22,88,094.00)	
Preiminary Exp as per IT Act	-	
Carry forward loss + Unabsorbed Depreciation		
Total Deduction from Profit	C	(22,88,094.00)
Taxable Profit	A+B+C	3,32,56,377.82
Tax @ 26% (25% + 4%)		83,69,965.00
Less: MAT Tax Credit.....		



LAXMI SECURITY (GUJARAT) LIMITED

CIN - U74999GJ2016PLC092223

E SHOP-601, NARODA ICON, NR. TOLL PLAZA RING RD,
NARODA, AHMEDABAD, GUJARAT, INDIA, 382330**STATEMENT OF COMPUTATION OF TAX LIABILITY AS PER PROVISIONS OF SECTION 115JB
OF THE INCOME TAX ACT, 1961**

Net Profit as per Profit and Loss Account		2,77,059.06
Add:		
The amount of Income Tax paid/payable and the Provision thereof	-	
The amount carried to any reserves, by whatever name called	-	
The provisions made for liabilities, other than ascertained liabilities	11,579.05	
The amount by way of losses of subsidiary companies	-	
The amount of dividends paid or proposed	-	
The amount of expenditure relatable to section 10, 11 or 12	-	
The amount of Depreciation ATTRIBUTABLE TO Revaluation of Assets	27,632.34	
The amount of deferred tax and the provisions therefor	-	39,211.39
		<u>3,16,270.45</u>
Less:		
The amount withdrawn from any reserve or provisions, if credited to P & L A/c	-	
The amount of income under section 10, 11 and 12	-	
The amount of depreciation debited to the P & L A/c	27,632.34	
The amount of loss brought forward or unabsorbed depreciation w.e.is less	-	
The amount of profit eligible for deduction U/s 80HHC	-	
The amount of profit eligible for deduction U/s 80HHE	-	
The amount of profit eligible for deduction U/s 80HHF	-	
The amount of deferred tax credited to P & L A/c	-	27,632.34
		<u>2,88,638.11</u>
Tax at 15 % of the above Book Profits		43,296.00
		<u>43,296.00</u>
Education Cess at 4 %		1,732.00
Tax payable as per 115 JB provisions (1)		45,028.00
Tax Payable other than 115JB Provisions (2)		83,69,965.00
Tax payable (Higher of 1 & 2)		83,69,965.00



Annexure: Significant Accounting Policies

Corporate Information

The Company was originally incorporated under the name “Laxmi Security (Gujarat) Private Limited” under the provisions of the Companies Act, 2013 vide Certificate of Incorporation issued by the Deputy Registrar of Companies, Central Registration Centre on May 27, 2016. Subsequently, the status of the Company was changed to public limited and the name of the Company was changed to “Laxmi Security (Gujarat) Limited” vide Special Resolution passed by the Shareholders at the Extra Ordinary General Meeting of the Company held on February 22, 2024. The fresh certificate of incorporation consequent to conversion was issued on May 23, 2024 by the Registrar of Companies, Central Processing Centre. The Corporate Identification Number of our Company is U74999GJ2016PLC092223.

The company is primarily engaged in delivering a comprehensive range of services, which include professional security services, housekeeping solutions, skilled manpower outsourcing, and security guard services.

Statement of Significant Accounting Policies

1. Basis of preparation:

The Financial Information has been prepared by applying necessary adjustments to the financial statements of the Company. 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 of the Companies (Accounts) Rules, 2014 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2018, as amended. 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 consistently applied.

2. Use of Estimates

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and the reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts, income taxes and the useful lives of Property Plant and equipment and intangible assets.

3. Current versus non-current classification:

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in the normal operating cycle,
- Held primarily for the purpose of trading,
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.



All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle,
- It is held primarily for the purpose of trading,
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

c) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

d) The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

4. Revenue recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Sales are recognized on accrual basis, and only after transfer of service to the customer.

5. Other Income:

Other items of income and expenditure are recognized on accrual basis and as a going concern basis, and the accounting policies are consistent with the generally accepted accounting policies.

6. Property Plant and Equipment including Intangible assets:

Property Plant and Equipments are stated at cost, less accumulated depreciation. Cost includes cost of acquisition including material cost, freight, installation cost, duties and taxes, and other incidental expenses, incurred up to the installation stage, related to such acquisition. Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss.

7. Depreciation & Amortization:

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 and Depreciation on additions to Property, plant and equipment's is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

Intangible assets are amortized on a straight-line basis over the estimated useful life as specified in Schedule-II of the Companies Act 2013. The amortization expense on intangible assets with finite lives is recognized in the statement of profit and loss. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

8. 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 recognised 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. Reversal of impairment loss is recognised immediately as income in the profit and loss account.

9. Employee Benefits:

The company provides the Defined Contributions Plans to the employees. Defined contribution plans includes the amount paid by the company towards the liability for the Provident fund to the employee's provident fund organization and Employee State Insurance fund in respect of ESIC & PF.

Gratuity:

In accordance with the Payment of Gratuity Act, 1972, the Company provides for gratuity; a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount equivalent to 15 days (15/26) salary payable to the respective employee's salary for each completed year of service, with a maximum of 20,00,000.

Liabilities with regards to the plan are determined by actuarial valuation at each balance sheet date using the projected unit cost method. The Company recognizes the net obligation of the gratuity plan in the balance sheet as an asset or liability, respectively in accordance with Accounting Standard 15 (AS-15 Revised), "Employee benefits".

10. Taxes on Income:

Income Tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax stated below:

A. Current Tax

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961.

B. Deferred Tax

Deferred tax is recognised, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year using the tax rates and tax laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax assets are recognised and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carried forward losses, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

11. Provisions and Contingent Liabilities:

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



12.Earnings Per Share:

Basic Earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

13.Cash and Cash Equivalents:

Cash and cash equivalents comprise cash and cash deposits with banks. The Company considers all highly liquid investments with an original maturity at a date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. Other deposits with bank represent investments with an original maturity at a date of purchase between 3 months and 12 months.

14.Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take Substantial period of time to get ready for their intended for use. Other income earned on the temporary investment of specific borrowing pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing cost recognised in profit and loss in the period in which they are incurred.

15.Investments

Investments are recognised at cost on initial recognition and are subsequently measured in accordance with the applicable AS. Current investments are carried at fair value and non-current investments are carried at cost less impairment.

16. Lease

Leases where the lessor substantially retains all the risks and rewards of ownership are classified as operating leases. Lease rentals in respect of operating leases are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

16.Additional regulatory information required by Schedule III

- a. Title deeds of all immovable properties of land & building (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee), disclosed in the Financial Statements included in Property, Plant and Equipment, are held in the name of the company as at Balance sheet date.
- b. No Proceedings have been initiated or pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.



- c. The Company has not revalued its Property, Plant and Equipment for the years covered in the enclosed financials.
- d. The company has no relationship or transaction with any companies which are struck off pursuant to provision of section 248 of the Companies Act, 2013.
- e. The company has not surrendered or disclosed any unrecorded income in any tax assessments under the Income Tax Act, 1961 during the financial year.
- f. The Company has not been declared as a willful defaulter by any bank or financial institution during the financial year.
- g. Form CHG-1 for creation of charge with AU Small Finance Bank Limited amounting to Rs. 15,70,000/- was required to be filed on or before 30.09.2024 but was filed on 07.12.2024 with a delay of 68 days; Rs. 3,600/- additional and Rs. 785/- Ad valorem fees were paid at the time of filing.
- h. Form CHG-1 for creation of charge with AU Small Finance Bank Limited amounting to Rs. 16,50,000/- was required to be filed on or before 18.08.2025 but was filed on 13.11.2025 with a delay of 87 days; Rs. 3,600/- additional fees was paid.
- i. Form CHG-1 for creation of charge with HDFC Bank Limited amounting to Rs. 2,00,00,000/- was required to be filed on or before 27.01.2023 but was filed on 03.02.2023 with a delay of 7 days; Rs. 900/-additional fees was paid.
- j. Form CHG-1 for creation of charge with HDFC Bank Limited amounting to Rs. 5,61,27,000/- was required to be filed on or before 21.08.2022 but was filed on 21.10.2022 with a delay of 61 days; Rs. 900/-additional and Rs. 14,031.75/- Ad valorem fees were paid at the time of filing.
- k. Form CHG-1 for modification of charge with IDFC Bank Limited amounting to Rs. 1,00,22,000/-was required to be filed on or before 21.03.2019 but was filed on 15.05.2019 with a delay of 55 days; Rs. 1,200/-additional fees
- l. Form CHG-1 for modification of charge with IDFC Bank Limited amounting to Rs. 1,01,25,000/- with was required to be filed on or before 01.04.2019 but was filed on 15.05.2019 with a delay of 44 days; Rs. 1,200/-additional fees was paid.
- m. Form CHG-4 for modification of charge with IDFC Bank Limited amounting to Rs. 1,32,90,000/- was required to be filed on or before 28.10.2022 but was filed on 02.03.2023 with a delay of 125 days; Rs. 3,000/-additional fees was paid.
- n. The company is not a subsidiary company as defined under section 2 (87) Companies Act, 2013 or a holding company as defined under section 2 (46) of the Companies Act, 2013.
- o. As per the information & detail available on records and the disclosure given by the management, Compliance with the number of layers prescribed under clause (87) of section 2 of the companies act read with the Companies (Restriction on number of layers) Rules 2017 is not applicable to the company.



- p. The company has not traded or invested in crypto currency or virtual currency during the financial year.
- q. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- r. The Company have not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- s. The Government of India has consolidated various existing Labour laws into four codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes became effective from 21 November 2025. The Company has evaluated the impact of the New Labour Codes on its employee benefit obligations. Based on the assessment carried out, including actuarial valuation as at 31 March 2026, the implementation of the Codes has not resulted in any material impact on the Company's gratuity liability. As the detailed rules and clarifications under the Codes continue to evolve, the Company will closely monitor further developments and account for any changes, if required, in future periods.
- t. Compliance with approved scheme(s) of arrangements: The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- u. There are no charges or satisfaction which are yet to be registered with ROC.
- v. The Restated Cash Flow Statements have been prepared in accordance with the requirements of the applicable accounting framework and presented using the Indirect Method, whereby profit before tax is adjusted for the effects of non-cash transactions, non-operating items, and changes in working capital to arrive at net cash flows from operating activities.
- w. The figures appearing in these financial statement are presented in rupees in lakhs and have been rounded off to the nearest decimal places otherwise stated as per the requirement of schedule III of the Companies Act, 2013.
- x. No dividend has been declared or paid by the Company during any of the periods covered under the Restated financial statement
- y. Based on the nature of its operations, management has concluded that the Company operates in a single reportable business segment, namely providing security services, housekeeping services and manpower outsourcing services. Accordingly, no separate segment information is required under AS-17.



z. The Company has no contingent assets other than those disclosed.

Thanking You,
For Sunit M. Chhatbar & Co.
Chartered Accountants
Firm's Registration No: 141068W

For and on behalf of the Board of Directors of
LAXMI SECURITY (GUJARAT) LIMITED



Ashok Dulichand Dinodiya
DIN: 07521421
Managing Director



Hoshiyar Singh Verma
DIN: 10872403
Whole Time Director

CA Sunit M. Chhatbar
Proprietor
Membership No. 166095
Place: Rajkot
Date: 10/08/2026
UDIN:26166095MFFKQR8037



Juhi Chaturvedi
Company Secretary
Membership No.:A45566



Nilkanthkumar Kavar
Chief Financial Officer
PAN - DRLPK9081C

