

COMPANY:-

TNA SOLUTIONS LIMITED

ANNUAL REPORT – FY 2024-25



TNA SOLUTIONS LIMITED
Survey No. 403/5, Gram Sonway,
Rau-Pithampur Road,
Indore-453331 Madhya Pradesh INDIA
ambuj@tnasolutions.co.in,
gaurav@tnasolutions.co.in
+91 95994 49121 / + 91 78039 24200

Notice of 1st Annual General Meeting

Notice is hereby given that the 1st Annual General Meeting of the members of the **TNA SOLUTIONS LIMITED** will held on Tuesday 30th September 2025, at registered office of the company, Survey No. 403/5, Sonvay, Tehsil Mhow, Rao, Indore, Mhow, Madhya Pradesh, India, 453331 at 2:00 P.M for the transaction of following businesses:-

Ordinary Business

1. To consider and adopt the financial statements of the company for the financial year ended on 31.03.2025, for the same period and the reports of the board of directors and the auditors thereon.
2. To consider and, if thought fit, to pass the following resolution as an ordinary resolution:

“Resolved that pursuant to the provisions of Section 139 of the Companies Act, 2013 and other applicable provisions, and rules made thereunder as amended from time to time, **A T K & ASSOCIATES** having Firm Registration Number **018918C** be and is hereby appointed as statutory auditor of the company to hold office from conclusion of this annual general meeting till the conclusion of 6th annual general meeting of the company, at such remuneration and out of pocket expenses and taxes as applicable as may be decided between board of directors and statutory auditor.”

Special Business (if any)

3. **Appointment of Mr. Sudhir Kumar Asthana (DIN: 10846983) as Non-Executive Independent Director**

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (‘the Act’) and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) **Mr. Sudhir Kumar Asthana (DIN: 10846983)**, who has submitted a consent that he meets the criteria of independence as provided under Section 149(6) of the Company Act and other applicable provision if any , proposing his candidature for the office of director be and is hereby appointed as Non- Executive Independent Director of the Company, not liable to retire by rotation, for a term of Five (5) consecutive years commencing from this 1st Annual General Meeting.”

TNA SOLUTIONS LIMITED

SURVEY NO. 403/5 GRAM SONVAY TEHSIL MHOW
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"RESOLVED FURTHER THAT any Director of the Company be and are hereby severally authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to this resolution."

For TNA SOLUTIONS LIMITED

For TNA SOLUTIONS LIMITED

AYUSH JAIN

DIRECTOR

(Director)

DIN: 10537350

Address: Add: 14 D Sudama Nagar, Laxman Singh Goud Dwar,
Indore, Madhya Pradesh, India, 452009

Date: 02.09.2025

Place: Indore

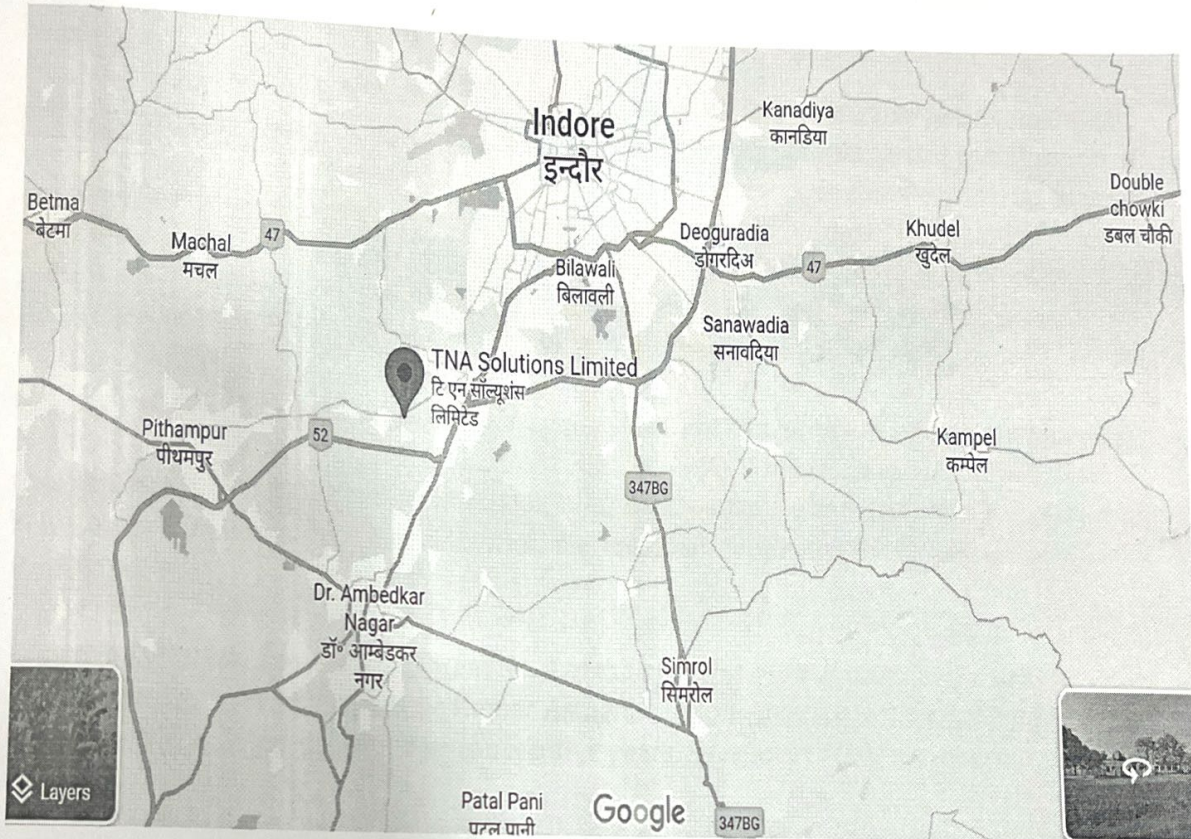
Notes:

1. A member entitled to attend and vote at the annual general meeting may appoint a proxy to attend and vote on his behalf. A proxy need not be a member of the Company.
2. Proxies, in order to be effective, must be submitted at the registered address of the company, not less than forty-eight hours before the commencement of the annual general meeting.
3. Corporate members are required to send a certified copy of the board resolution, pursuant to section 113 of the Companies Act, 2013, authorising their representatives to attend and vote at the annual general meeting.
4. Members/proxies/authorised representatives should bring the duly filed attendance slip enclosed with the notice of annual general meeting to attend the meeting.
5. Explanatory statement, pursuant to section 102 of the Companies Act, 2013, relating to the special business to be transacted at this annual general meeting, is annexed.
6. Route map of the annual general meeting venue is also annexed with notice.

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Route map



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Explanatory Statement as annexed to the notice of annual general meeting:

Item No. 4

Pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the board of directors of the company has approved the appointment of Mr. **Sudhir Kumar Asthana** (DIN: 10846983) as a Non- Executive Independent Director of the company for a term of 5(Five) consecutive years from 30.09.2025 till the 6th Annual General Meeting to be held in the year of 2030

Now due to the requisite qualification and experience of Mr. Sudhir Kumar Asthana, board feels that presence of Mr. Sudhir Kumar Asthana fulfils the conditions as specified under the Companies Act, 2013 and the rules made thereunder would be beneficial for the company, hence board recommends this resolution for member's approval to be passed as Special Resolution.

Accordingly Resolution set out in Item No. 4 of the notice seeks the approval of the members for the appointment of Mr. Sudhir Kumar Asthana as Non- Executive Independent Director of the company, for a period of five consecutive years. Save and except the above,

none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice.

The Board recommends the Special Resolution set out at Item No. 4 of the Notice for approval by the members.

For TNA SOLUTIONS LIMITED

For TNA SOLUTIONS LIMITED

AYUSH JAIN

(Director)

DIN: 10537350

Address: Add: 14 D Sudama Nagar, Laxman Singh Goud Dwar,
Indore, Madhya Pradesh, India, 452009

DIRECTOR

Date: 02.09.2025

Place: Indore

ATTENDANCE SLIP

Regd. Folio No.

Name.....

Address.....

I/We record my/our presence at the Annual General Meeting of the Company **TNA Solutions Limited** at the registered office of the company at **Survey no. 403/5, Gram Sonvay Tehsil Mhow, Rao, Indore, Mhow, Madhya Pradesh, India, 453331** on Tuesday, 30th day of September 2025 at 02:00 P.M.

Shareholder's/Proxy's name in Block Letters

.....

Member's / Proxy's Signature

.....

NOTE: You are requested to sign and handover this slip at the entrance of the meeting venue.

Form No. MGT-11

PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U46410MP2024PLC071835

Name of the Company: **TNA Solutions Limited**

Registered Office: Survey no. 403/5, Gram Sonvay Tehsil Mhow, Rao, Indore, Mhow, Madhya Pradesh, India, 453331.

Name of the member(s):

Registered address:

Folio No/Client Id:

I/We, being member(s) of the above mentioned company, hereby appoint

1. Name:

Address:

E-Mail Id:

Signature:, or failing him

2. Name:

Address:

E-Mail Id:

Signature:, or failing him

as my/our proxy to attend and vote (on a poll) for me /us and on my/our behalf at the Annual General Meeting of the Company to be held Survey no. 403/5, Gram Sonvay Tehsil Mhow, Rao, Indore, Mhow, Madhya Pradesh, India, 453331, on Tuesday, 30th day of September 2025 at 02:00 P.M.

and at any adjournment thereof in respect of above-mentioned resolution.



TNA SOLUTIONS LIMITED

SURVEY NO. 403/5 GRAM SONVAY TEHSIL MHOW
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DIRECTOR'S REPORT:

To
The Members,

Your directors have pleasure in presenting the 1st Annual Report on the business and operations of the Company for the year ended March 31, 2025 and the Audited Financial Statement of the Company along with Auditors Report thereon.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

The Company's financial performance for the financial year ended March 31, 2025:

(Amount in Lacs)

Particulars	Year Ended 31.03.2025
Gross Revenue	6736.97
Other Income	66.80
Total Revenue	6803.77
Cost of Goods sold	3646.46
Changes in inventory	647.97
Employee benefits expenses	388.93
Financial cost	250.72
Other Expenses	1,078.97
Depreciation	34.90
Total Expenses	6,047.90
Profit Before Tax	755.83
Less: Tax Expenses	207.03
Profit After Tax	548.80

2. DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the year under review."

3. WEBSITE OF THE COMPANY IF ANY

The company has website with name of www.tnasolutions.co.in

4. RESERVES:

Reserve of the company is Rs. 201,152,000/- on financial year ended on 31st March 2025.

5. STATE OF COMPANY'S AFFAIR:

During the year TNA SOLUTIONS LLP converted in to TNA SOLUTIONS LIMITED (converted from LLP to Limited company) for expand the business. The company has received revenue of Rs. 673,697,000/- in the current year. However, the company has earned a profit after tax of Rs.

54,880,000/- in the current year. Your directors are trying their level best to increase the profitability in the company and are expected to make more profits in the near future.

6. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

There is no change in nature of business during the financial year 2024-25

MATERIAL CHANGES AND COMMITMENT BETWEEN THE DATE OF THE DIRECTORS' REPORT AND END OF THE FINANCIAL YEAR

After the close of the Financial Year 2024-25, the Company has amended its objects as outlined in its Memorandum of Association. This change was approved by the shareholders at the Extra-Ordinary General Meeting held on 28TH May 2025 in accordance with the provisions of the Companies Act, 2013. The additional objects are intended to provide the Company with greater flexibility in expanding its business which will contribute to long-term sustainable growth and value creation for our shareholders.

7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No such significant orders have been passed by any regulator, courts or tribunals during the financial year 2024-25.

8. CHANGES IN CAPITAL STRUCTURE OF THE COMPANY

Yes, there has been changes in the capital structure of the Company during the year 2024-25.

The Authorised share capital of the company increased from 19,140,000(Rupee One Crore Ninety One Lakh Forty Thousand) to 30,000,000 (Rupees Three Crore)

Paid up capital of the company has been increased through private placement and right issue

Right issue of 336,000 equity share of Rs. 10 each on

First Private placement of 350,000 equity share having face value of Rs 10/- and premium of Rs 150/-for each share

Second Private placement of 250,000 equity share having face value of Rs 10/- and premium of Rs 201/-for each share

Authorised capital of the company is 30,000,000 (Rupees Three Crore) and paid up capital is 28,500,000 (Rupees Two Crore eighty five lakh) as on 31.03.2025

9. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:

There is no Subsidiary, Joint Venture or associate company.

10. DEPOSITS:

The Company has neither invited nor accepted any deposits from public within the meaning of the Companies (Acceptance of Deposit) Rules, 2014, during the financial year 2024-25

11. STATUTORY AUDITORS:

The Board of Directors recommends the re-appointment of The auditors, M/s ATK & Associates, Chartered Accountants (FRN: 018918C) as the Statutory Auditor of the Company for a further term of five years, from the conclusion of 1st Annual General Meeting of the Company till the conclusion of the sixth Annual General Meeting, subject to the approval of the shareholders at the forthcoming Annual General Meeting.

12. AUDITORS' REPORT

There were no such qualification, reservation or adverse remark or disclaimer made by the auditor in his report for the financial year 2024-25.

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

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) Conservation of energy:

The Company's operations are not power extensive. The Company is taking every step to conserve and minimize the use of energy wherever possible such as using energy efficient computer terminals, purchasing energy efficient equipment's etc.

(B) Technology absorption:

There is no Technology absorption during the financial year

(C) Foreign exchange earnings and Outgo:

Foreign Exchange Earned: 12,57,07,531

Foreign Exchange used: Nil

14. CORPORATE SOCIAL RESPONSIBILITY (CSR)

As the Company does not fulfill the criteria specified in sub section (1) of Section 135 of the Act, provisions of Section 135 of the Companies Act, 2013 and the rules there under, do not applicable on the Company. Therefore, the Company is not required to comply with the section.

15. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There has been change in the composition of board of directors during the financial year 2024-25.

Mr. AYUSH JAIN having (DIN: 10537350) has been appointed as a Whole-time director on 23rd June, 2024 and Chief Financial Officer of the Company on 25th February, 2025.

Mr. AMBUJ JAIN having (DIN: 09324028) has been appointed as a Managing Director of the Company on 23rd June 2024.

Mr. SARTHAK DAVE having (DIN: 10965092) has been appointed as Independent Director on 24th February 2025

16. DISQUALIFICATIONS OF DIRECTORS, IF ANY

None of the Directors on the Board of the Company are disqualified pursuant to the provisions of Section 164 or Schedule V Part II of the Companies Act, 2013

17. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the year 2024-25, the Board of Directors met 11 (eleven) times Viz.

SL NO	DATE OF BOARD MEETING
1	20.06.2024
2	27.06.2024
3	1.07.2024
4	09.07.2024
5	12.07.2024
6	11.09.2024
7	04.11.2024
8	05.12.2024
9	07.12.2025
10	08.01.2025
11	20.03.2025

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has given loan or guarantee or security or made any investment during the financial year in terms of Section 186 of the Companies Act, 2013.

The Details of loans, guarantees or/and investments under the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules 2014 as on 31st March 2025 are set out in Notes to the financial statements of the Company.

19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the financial year 2024-25, your Company has entered into transactions with related parties as defined under Section 2(76) of the Companies Act, 2013, read with Companies (Specification of Definitions Details) Rules, 2014, all of which were in the ordinary course of

business and on arm's length basis and in accordance with the provisions of the Companies Act, 2013, read with the Rules issued there under.

The details of Related party transactions as on 31st March 2025 are set out in Notes no 26 to the financial statements of the Company.

20. SECRETARIAL AUDIT REPORT

As per section 204 of the Companies Act, 2013 and the rules there under, Secretarial Audit is not mandatory on the Company.

21. RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

22. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS:

There is no fraud in the Company during the F.Y. ended 31st March, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2025.

23. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

24. DISCLOSURE REGARDING MAINTENANCE OF COST RECORDS:

The company is not required to maintain cost records as specified by the Central Government under sub-section (1) of section 140 of the Companies Act, 2013.

25. DECLARATION BY INDEPENDENT DIRECTORS:

The Company was appointed Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Pursuant to the provisions of Section 149 of the Act, the independent directors have submitted declarations that each of them meet the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder

The Independent Directors have complied with the Code for Independent Directors prescribed under Schedule IV of the Companies Act, 2013. The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience and expertise and they hold highest standards of integrity.

26. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178

The Company was not required to constitute a Nomination and Remuneration Committee under section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under section 178(5) of the Companies Act, 2013.

The company has in place adequate internal financial controls, with reference to financial statements. It has established the management system and policy and integrated framework for managing risk and internal controls. The internal financial controls have been documented and embedded in the business processes. Such controls have been assessed during the year under view and were operating effectively.

28. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

29. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Shareholders issued by The Institute of Company Secretaries of India and approved by Central Government under Section 118(10) of the Companies Act, 2013.

30. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(3)(c) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- i. in the preparation of the Annual Accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures;
- ii. appropriate accounting policies have been selected and applied consistently and judgments and estimates which are reasonable and prudent have been made so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit/loss of the Company for the year under review;

- iii. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the directors had prepared the annual accounts on a going concern basis; and
- v. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

31. OTHER MATTERS AS PER RULE 8(5) OF COMPANIES (ACCOUNTS) RULES, 2014:

During the Financial year, no application has been made and no proceeding is pending under the Insolvency and Bankruptcy Code, 2016.

32. FOLLOWING MATTERS WERE NOT APPLICABLE TO THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024 AND THUS NO COMMENTS ARE REQUIRED BY THE BOARD OF DIRECTORS ON THE SAME:

- i. Disclosure about issue of equity shares with Differential Rights as per Rule 4(4) of Companies (Share Capital and Debentures), Rules, 2014.
- ii. Evaluation of performance of board, committees and individual directors.
- iii. Details of Voting Rights exercised by the employees under Section 67(3)(c) of Companies Act, 2013 read with Rule 16(4) of Companies (Share Capital and Debentures), Rules, 2014.

33. ISIN OF THE COMPANY

During the financial year 2024-25, ISIN of the Company have been live in CDSL and NSDL and company appointed MAASHITLA SECURITIES (P) LIMITED as Registrar and transfer agent(RTA)

34. ACKNOWLEDGEMENTS:

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For and on behalf of the Board of Directors
TNA SOLUTIONS LIMITED



AMBUJ JAIN
(Director)

DIN: 09324028

Add: 14 D Sudama Nagar, Laxman Singh
Goud Dwar, Indore, Madhya Pradesh,
India, 452009



AYUSH JAIN
(Director)

DIN: 10537350

Add: 14 D Sudama Nagar, Laxman Singh
Goud Dwar, Indore, Madhya Pradesh, India,
452009

Date: 02.09.2025

Place: Indore



A T K & ASSOCIATES
Chartered Accountants

C-40, Second Floor, Ten Tower, Above
Indian Bank, Sector 15, Vasundhara
Ghaziabad – 201012 (U.P)
Ph: 88828-54825, 98188-30255 E-
Mail: atkandassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members
TNA Solutions Limited
(CIN – U46410MP2024PLC071835)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **TNA Solutions Limited** ("the Company"), which comprises the Balance Sheet as at 31st March 2025, and the statement of Profit and Loss Account for the year 23.06.2024 to 31.03.2025, 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 Standalone 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 31st, 2025 and its Profit/Loss, for the year 23.06.2024 to 31.03.2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities of 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 there under, 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 are sufficient and appropriate to provide a basis for our opinion.



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. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' 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 including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Emphasis of Matter

There is nothing comes to our notice while conducting the audit that requires attention and comment in the notes to the financial statements, However The company was converted from LLP to Limited Company on 23.06.2024, accordingly Financials are prepared from 23.06.2024 to 31.03.2025.

Management's and Those Charged with Governance Responsibility 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 standalone 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, read with rule 7 of the companies (Accounts) Rules, 2014.

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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the Going Concern Basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists,



we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease continue as a going concern.

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

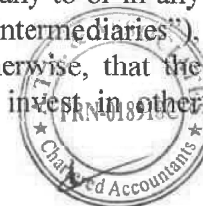
As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we enclose in the "**Annexure-A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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



- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014:
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements."
- (g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended,
In Our opinion and best of our information and according to the information and explanation given to us, the remuneration paid by company to its directors during the current period in accordance with the provision of section 197 of the Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other



persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. No dividend have been declared or paid during the year by the company.

UDIN	25404791BMIBLA7616
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Place: New Delhi

Date: 01/09/2025

For ATK & Associates
FRN 018918C



Ankur Tayal
CA. Ankur Tayal
(Partner)
Membership No. 404791

Annexure ‘A’ TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of TNA Solutions Limited of even date)

Report on the Internal Financial Controls with reference to Standalone Financials Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the “Act”)

We have audited the internal financial controls with reference to standalone financial statements of TNA Solutions Limited (the “Company”) as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s and Board of Directors’ Responsibility for Internal Financial Controls

The Company’s Management and Board of Directors is responsible for establishing and maintaining internal financial controls with reference to standalone financial statements 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 (the “ICAI”). 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 Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements 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”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. 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 with reference to standalone financial statements 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 with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls with reference to standalone financial statements.



Meaning of Internal Financial Controls with reference to standalone financial statements

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

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to standalone financial statements 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 ICAI.

UDIN

25404791BMTIOLA7616

Place: New Delhi

Date: 01/09/2025

For ATK & Associates
FRN 018918C



Ankur Tayal
CA. Ankur Tayal
(Partner)

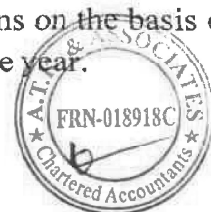
Membership No. 404791

Annexure 'B'

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of TNA Solutions Limited of even date).

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

- (i) In respect of the company's property, plant and equipment and intangible assets
 - (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
 - (B) The company has maintained proper records showing full particulars of intangible assets;
 - (b) As explained to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
 - (c) There is no any immovable property held in the name of the company as disclosed in the financial statements. Accordingly, the reporting under Clause 3(i)(c) of the Order is not applicable to the Company.
 - (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - (e) As explained to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) In respect of company's inventories:
- (a) Being the company is engaged in the business of manufacturer of home furnishing products like Bedsheets, mattress protectors, pillow covers, towels and allied products. Inventories are valued at cost or NRV whichever is lower.
 - (b) The company has availed working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.



- (iii) The company has not provided any guarantee or granted any loans, secured or unsecured, to companies or any other parties during the year.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act but such provisions are not applicable on the company.
- (vii) In respect of statutory dues:
 - (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
 - (b) As explained to and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) In respect of borrowings:
 - (a) In our opinion, during the year, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - (b) the company has not been declared a willful defaulter by any bank or financial institution or other lender;
 - (c) The Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
 - (d) On an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
 - (e) The company 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. Accordingly, clause 3(ix)(e) is not applicable.
 - (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause



3(ix)(f) is not applicable.

(x) In respect of issue of securities:

- (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

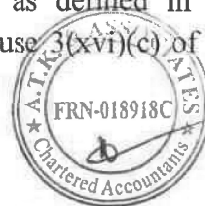
(xi) In respect of fraud:

- (a) No fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
 - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
 - (c) No whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) In respect of internal audit, there is no obligation as per section 138 of the companies act, 2013 on the company to conduct the internal audit.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

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

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.



- (d) The Group does not have any CIC as part of the Group.
- (xvii) The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) In respect of corporate social responsibility (CSR): There is no such obligation on the company as per section 135 of the companies act 2013.
- (xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies.

Place: New Delhi
Date: 01.09.2025

For A T K & ASSOCIATES
Chartered Accountants
FRN 018918C



CA. Ankur Tayal
(Partner)
Membership No. 404791

TNA Solutions Limited
CIN No.: U40106DL2019PTC349854
SPECIAL PURPOSE CONSOLIDATED BALANCE SHEET AS AT 31st March 2025

PARTICULARS		NOTE	Amount (Rs in Lacs) As At 31.03.2025
A) Equity And Liabilities			
1 Shareholders's Funds			
(a)	Share Capital	1	285.00
(b)	Reserve And Surplus	2	2,011.52
			2,296.52
2 Non Current Liability			
(a)	Long Term Borrowings	3	120.33
(b)	Long Term Provisions	5	-
			120.33
3 Current Liability			
(a)	Short Term Borrowings	6	2,455.23
(b)	Trade Payables	7	-
	-Micro And Small Enterprises		546.84
	-Other Than Micro And Small Enterprises		76.40
(c)	Other Current Liabilities	8	257.62
(d)	Short Term Provisions	9	3,336.08
			5,752.93
Total			5,752.93
B) Assets			
1 Non Current Assets			
(a)	Property, Plant And Equipment	14	229.97
(b)	Intangible Assets		8.11
(c)	Deferred Tax Assets	4	2.18
			240.25
2 Current Assets			
(a)	Inventories	10	2,463.98
(b)	Trade Receivables	11	1,738.15
(c)	Cash & Cash Equivalent	12	428.43
(d)	Short-Term Loans And Advances	13	882.11
			5,512.68
TOTAL			5,752.93

Significant Accounting Policies and Notes are Integral Part of Financial Statement

For M/s ATK & Associates
Chartered Accountants
FRN: 018918C

Ankur Tayal
CA Ankur Tayal
(Partner)

Membership No: 404791

Place: New Delhi

Date: 02-09-2025

UDIN: 25404791BMIBLF7820



For and on behalf of the Board of Directors of
TNA Solutions Limited
For TNA SOLUTIONS LIMITED TNA SOLUTIONS LIMITED

Ambuj Jain
DIRECTOR
Ambuj Jain
(Managing Director)
DIN : 09324028

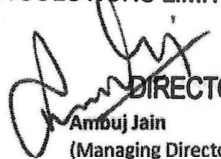
Place: Indore

Date: 01-09-25

Ayush Jain
DIRECTOR
Ayush Jain
(Whole-time Director)
DIN : 10537350

Place: Indore

Date: 01-09-25

TNA Solutions Limited CIN No.: U40106DL2019PTC349854 SPECIAL PURPOSE CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2025		
PARTICULARS		Amount (Rs in Lacs) As At 31.03.2025
Revenue		
Revenue From Operation (Gross)	15	8,337.40
Other Income	16	74.82
Total Income		8,412.22
Expenses		
Cost of Goods Sold	17	4,978.63
Changes In Inventory	18	205.90
Employee Benefits Expenses	19	457.29
Finance Cost	20	316.28
Depreciation & Amortisation Expenses		37.27
Other Expenses	21	1,479.60
Total Expenses		7,474.97
Profit Befor Tax		937.24
Less: Tax Expenses		
Provision For Tax		270.69
Deferred Tax Charge/ (Credit)		
Total Tax Expense		270.69
Profit After Tax		666.56
Earning Per Equity Share	22	
(1) Basic		24.85
(2) Diluted		24.85
Significant Accounting Policies and Notes are Integral Part of Financial Statement		
For M/s ATK & Associates Chartered Accountants FRN: 018918C  CA Ankur Tayal (Partner) Membership No: 404791 Place: New Delhi Date: 02-09-2025 UDIN: 25404791BMIBLF7820  For and on behalf of the Board of Directors of TNA Solutions Limited For TNA SOLUTIONS LIMITED  Ambuj Jain (Managing Director) DIN : 09324028 Place: Indore Date: For TNA SOLUTIONS LIMITED  Ayush Jain (Whole-time Director) DIN : 10537350 Place: Indore Date:		

TNA Solutions Limited

Corporate Identification Number (CIN) : U46410MP2024PLC071835

Accounting Policies

1. Corporate Information:

TNA Solutions Limited Converted into a Company From TNA Solutions LLP to TNA Solutions Limited on 23rd June, 2024 under the Companies Act, 2013.

2. Significant Accounting Policies:

2.1 Basis of accounting and preparation of Financial Statements

The Special Purpose 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 notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013.

These Special Purpose Financial Statements have been prepared on a consolidated basis, comprising:

- a)
 - The financial information of the erstwhile TNA Solutions LLP for the period from 1st April 2024 to 22nd June 2024, and
 - The financial information of TNA Solutions Limited from the period from 23rd June 2024 to 31st March 2025,
- b) The Financial Statements are prepared as a Going concern concept under the historical cost convention on an accrual basis unless specifically stated.

2.2 Use of estimates

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

2.3 Tangible Fixed Assets

Fixed Assets are stated at their original cost of acquisition. Cost comprises of Purchase price and any attributable cost of bringing the assets in working condition for the intended use.

2.4 Depreciation and Amortisation

Depreciation has been provided on the Written Down Value of the fixed assets in the manner as prescribed in the Schedule II of the Companies Act, 2013 and other applicable laws.

2.5 Inventories

Inventories are valued at cost or net realizable value, whichever is lower.

2.6 Cash and Cash Equivalents

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.7 Revenue Recognition

The company recognizes revenue on an accrual basis.

2.8 Provisions and Contingencies

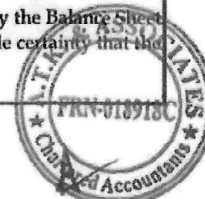
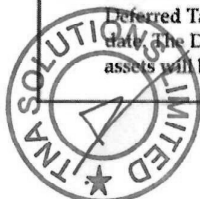
A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

2.9 Foreign Currency Transactions

Transactions made in foreign currency, if any, are recorded at the exchange rate prevailing on the date of transaction. Any gain or losses arising due to exchange differences at the time of transaction or settlement are accounted for in the Profit & Loss A/c.

2.10 Deferred Tax

Deferred Tax is measured based on the tax rates and the tax law enacted or substantively enacted by the Balance Sheet date. The Deferred Tax is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.



TNA Solutions Limited				
CIN No.: U40106DL2019PTC349854				
SPECIAL PURPOSE CONSOLIDATED NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 31.03.2025				
Note :1 Share Capital				
Particulars	As At 31.03.2025			
	Numbers of Shares	Amount (Rs in Lacs)		
Authorised Shares				
Equity Shares of Rs. 10/- each	30,00,000	300.00		
Issued, Subscribed & Fully Paid Up Shares				
Equity Shares of Rs. 10/- each fully paid up	28,50,000	285.00		
Note :1.1 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:				
Particulars	Shares outstanding at the beginning of the year	Shares issued during the year	Shares brought back during the year	Shares outstanding at the end of the year
Equity shares with voting rights:				
Year ended 31st March, 2025				
- Number of shares	-	28,50,000.00	-	28,50,000.00
- Amount (Rs.)	-	2,85,00,000.00	-	2,85,00,000.00
Note :1.2 Terms/ Rights attached to Equity Shares				
The Company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of Equity Share is entitled to one vote per share. Each of the Equity Share carry the same rights with respect to voting, dividend , etc.				
Note :1.3 Details of shareholders holding more than 5% of total shares in the Company at the end of the year.				
	March 31, 2024			
	No. of Shares	% Holding		
Equity Shares of Rs. 10/- each fully paid				
Ambuj Jain	19,95,000.00	70.00%		
Topplings India Capital Market	1,87,500.00	6.58%		
Anil Kumar Goel	4,25,000.00	14.91%		
Total no. of issued shares	26,07,500.00	92.73		
Note :1.4 Promoter's Shareholding as on 31 March, 2025:				
Promoter's name	Promoters' Shareholding		% Change during the Year	
	No. of Shares	% Of Total Shares		
Equity shares :				
Ambuj Jain	19,95,000	70%	70%	
Ayush Jain	58,500	2%	2%	
Tanu Jain	5,000	0%	0%	
Note :1.5 On June 27, 2024 company issued 22,50,000 shares of Face value of Rs. 10 each against Rs. 10 each share and on July 20, 2024 company issued 3,50,000 equity shares of Rs. 10 each against Rs. 160 each by private placement and on November 27, 2024 company issued 2,50,000 equity shares of Rs. 10 each against Rs. 211 each by private placement				
Note 2 : Reserves & Surplus			As At 31.03.2025	
Surplus/(Deficit) in the statement of Profit & Loss				
Opening balance			317.47	
Transfer from LLP				
Add: Profit for the year			666.56	
Net Surplus in the statement of Profit & Loss			984.02	
Less: Bonus Issue				
Net Profit & Loss (A)			984.02	
Security Premium				
Opening balance				
Add: Share issued during the year			1,027.50	
Closing balance			1,027.50	
Security Premium (B)			1,027.50	
Total Reserves & Surplus (A+B)			2,011.52	



Note 3 : Long Term Borrowing		As At 31.03.2025
Secured		
(a) Term Loans / Demand Loans		
From Bank & Financial Institutions		120.33
From Others		-
Total Long Term Borrowings		120.33

Note:

Long term Borrowings of Rs. 104.42 lakhs covers unsecured business loans obtained from multiple financial institutions at a rate of interest which varies from 14% to 18% Per annum and the maximum tenure of the loan is 24 months. Long term borrowings of Rs. 15.91 Lakhs covers car loan hypothecation against fixed assets at rate of interest @ 18% Per annum and tenure of which is 84 months.

Note 4 : Deferred Tax Liability/Assets		As At 31.03.2025
Property, Plant And Equipment		8.11
Deferred Tax Assets/(Liabilities)		8.11
Cumulative Balance of Deferred Tax Assets/(Liabilities) (Net)		8.11

Note 5 : Long Term Provisions		As At 31.03.2025
Provision for Gratuity-Long Term		-
Total		-

Note 6 : Short Term Borrowing		As At 31.03.2025
Secured		
(a) Term Loans / Demand Loans		
From Bank & Financial Institutions		245.20
From Others		-
Sub total (a)		245.20
(c) Loans and advances from related parties & others(Unsecured)		
From Shareholder/Related parties		2.53
From Others		0.06
Sub total (b)		2.59
(d) Bank overdraft		2,207.44
Sub total (c)		2,207.44
Total Short Term Borrowings (a+b+c)		2,455.23

Note:

(a) Term Loans / Demand Loans of Rs. 243.21 lakhs covers unsecured business loans obtained from multiple financial institutions at a rate of interest which varies from 14% to 18% Per annum and the maximum tenure of the loan is 2 years.

(b) Borrowings of Rs. 1.99 Lakhs covers car loan hypothecation against fixed assets at rate of interest @ 18% Per annum and tenure of which is 84 months.

Bank overdraft of Rs. 2207.44 is primarily secured by the way of lien marked on Fixed Deposits and hypothecation of Plant & Machinery, Stock, Book Debts at rate of interest @ 9.25% subject to annually renewal.

Note 7 : Trade Payable		As At 31.03.2025
Micro and Small Enterprises		
Other than Micro and Small Enterprises		546.84
Total		546.84

Ageing of Trade Payable as on 31.03.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	546.84	-	-	-	547
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	546.84	-	-	-	547

Note 8 : Other Current Liabilities		As At 31.03.2025
Advances Received from Customers		15.66
Advances Received from Directors		6.17
Salary & Wages Payable		35.44
Statutory Dues Payables		18.68
Others		0.45
Reimbursement Account		-
Total		76.40



Note 9 : Short Term Provisions		As At 31.03.2025
Provision for Audit fees		1.00
Income tax Provisions net of Advance tax and TDS		253.90
Other Payable		2.72
Total		257.62

Note 10 : Inventory		As At 31.03.2025
Raw Material		818.09
Finished Goods		1,645.89
Total		2,463.98

Note 11 : Trade Receivables		As At 31.03.2025
Debtors Considered Good		1,738.15
Total		1,738.15

Particulars	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Trade receivables							
(i) Undisputed Trade receivables – considered good		1,738.15	-	-	-	-	1,738
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	-	-
(iv) Disputed Trade receivables – considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired		1,738.15	-	-	-	-	1,738.15

Note 12 : Cash & Cash Equivalents		As At 31.03.2025
Balance with Banks		284.02
Cash in hand		43.27
Other Bank balances		101.14
Total		428.43

FD of Rs.101.14 mark as Lien with Bank and other financial institutions as security

Note 13: Short-Term Loans and Advances		As At 31.03.2025
Advance to Suppliers		645.36
Prepaid expenses		4.47
Balance With Revenue Authorities		208.33
Security deposits		17.30
Loan and Advances		6.66
Total		882.11



TNA Solutions Limited
CIN No.: U40106DL2019PTC349854

SPECIAL PURPOSE CONSOLIDATED NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 31.03.2025

14. FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	AS ON 01.04.24	ADDITIONS	DEDUCTIONS	AS ON 31.03.2024	FOR THE PERIOD	ADJUSTMENT	AS ON 31.03.2025	AS ON 31.03.2025
Property, Plant & Equipment	-	71,36,595.96	-	-	8,25,097.59	-	8,25,097.59	63,11,498.37
Furniture and Fittings	-	1,15,02,685.70	-	-	9,54,403.09	-	9,54,403.09	1,05,48,282.61
Plant and Machinery	-	7,12,300.32	-	-	2,59,618.94	-	2,59,618.94	4,52,681.38
Computers and Laptops	-	1,47,027.24	-	-	66,928.92	-	66,928.92	80,098.32
Mobile Phone	-	38,95,025.14	-	-	5,91,189.50	-	5,91,189.50	33,03,835.63
Motor Vehicle	-	28,49,496.95	-	-	5,49,236.80	-	5,49,236.80	23,00,260.15
Office Equipments	-	2,62,43,131.31	-	-	32,46,474.85	-	32,46,474.85	2,29,96,656.46
TOTAL (A)	-	2,62,43,131.31	-	-	32,46,474.85	-	32,46,474.85	2,29,96,656.46
Intangible Assets	-	10,54,366.24	-	-	2,43,588.09	-	2,43,588.09	8,10,778.15
Intangible	-	10,54,366.24	-	-	2,43,588.09	-	2,43,588.09	8,10,778.15
TOTAL (B)	-	10,54,366.24	-	-	2,43,588.09	-	2,43,588.09	8,10,778.15
TOTAL (A+B)	-	2,72,97,497.55	-	-	34,90,062.94	-	34,90,062.94	2,38,07,434.62



Note 15 : Revenue from Operations		As At 31.03.2025
Sales		
Sale of Product		
-Domestic		5,864.61
-Export		2,472.79
Total		8,337.40
Note 16 : Other Income		As At 31.03.2025
Duty Drawback		42.25
Exchange Fluctuation		18.69
Interest Income		4.73
Write Off		0.79
Discount received		0.26
Misc Income		8.08
Total		74.82
Note 17 : Cost of Goods Sold		As At 31.03.2025
Opening Stock of Raw Material		
Add: Purchases of Raw Material		5,781.03
Add: Direct Expenses		15.69
Less: Closing Stock of Raw Material		818.09
Total		4,978.63
Note 18 : Changes in Inventory		As At 31.03.2025
Closing Inventories		
Finished goods		1,645.89
Sub Total (A)		1,645.89
Opening Inventories		
Finished goods		1,851.79
Sub Total (B)		1,851.79
Total		205.90
Note 19 : Employee Benefits Expenses		As At 31.03.2025
Employee Salary, Wages and other benefits		352.41
Director Remuneration		85.50
Contribution of ESI, PF and other funds		17.61
Employee Incentives		0.70
Staff Welfare Expenses		1.05
Total		457.29
Note 20 : Finance Cost		As At 31.03.2025
Interest on		
-CC limit		197.44
-Term loan		48.58
-Bill discounting		24.39
-Statutory dues		0.46
Bank charges		17.41
Processing fees		11.18
Other charges		16.83
Total		316.28



Note 21 : Other Expenses	As At 31.03.2025
Clearing & Forwarding Expense	42.99
Sales commission	53.31
Trade Commission and Discount	7.58
Printing & Packaging Expenses	0.63
Cost of E-Selling (COGS)	3.39
Labour expenses	87.96
Freight and forwarding Expenses	201.27
Job work expenses	828.04
Product Design Charges	3.15
Testing & Inspection Charges	7.33
Power and fuel	11.68
IT Expenses	-
Insurance expenses	3.73
Legal and professional	74.64
office expenses	53.69
Advertisement and publicity	17.35
Rent	42.61
Travelling and convinence	31.07
Consumable expenses	2.96
Miscellaneous expenses	6.80
Total	1,479.60

Note 22: Earnings Per Share	As At 31.03.2025
Profit attributable to the equity holders of the Company	666.56
Weighted average number of equity shares for EPS (in nos)	26,82,851.99
Adjustment for calculation of Diluted EPS (in nos)	-
Weighted average number of equity shares for Diluted EPS (in nos)	26,82,851.99
Earnings per share	
Basis	24.85
Diluted	24.85
Face value per equity share (Rs.)	10.00

