



REPONO LIMITED

(Formerly known as Repono Private Limited)

Annual Report 2025

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi

Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | **GSTIN:** 27AAICR0832Q1ZW

Website: www.repono.in | **Email:** info@repono.in | **Telephone:** 022-4014 8290



Independent Auditor's Report

To the Members of **M/s REPO NO LIMITED**

Report on the Audit of the Standalone Financial Statements

We have audited the financial statements of REPO NO LIMITED (Formerly known as Repono Private Limited) (CIN: U74999MH2017PLC90217) ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

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

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 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.

Key Audit Matters

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

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 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 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 no 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, 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.

Report on Other Legal and Regulatory Requirements

1. 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 give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the 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 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 dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 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 over financial reporting of the Company and the operating effectiveness of such controls as required u/s 143(3)(i), 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 Sec 197(16) of the Act as amended, we report that Directors Remuneration increased & approved in the EGM held on 20th August 2024 and the MGT-14 for special resolution filed on 26th August 2024.
- 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 except an order of GST – DRC-07 under appeal for the amount of Rs.2460.24 Thousand (Tax–Rs.2236.58 Thousand & Penalty–Rs.223.66 Thousand) for F.Y. 2018-19 under dispute.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, 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 it's 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 mis-statement.



- v. No dividend have been declared or paid during the year by the company.
- vi. 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. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For

V S Bapna & Associates
Chartered Accountants

FRN:131079W



CA Virendra Bapna
(Proprietor)

M.No. 405027

UDIN: 25405027BMGNRJ9772

Date: 05.05.2025

Place: Navi Mumbai

Annexure “A” to the Independent Auditor’s Report for the financial year ended 31st March, 2025

(Referred to in paragraph 1 under ‘Report on other legal and regulatory requirements’ section of our report to the members of Repono Limited of even date)

- i. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment and Intangible Assets.

(b) The Company has a regular program of physical verification of its property, plant and equipment by which, all Property, plant and equipment are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

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

(d) The Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

- ii. (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information & explanations provided to us and as examined by us, no material discrepancies were noticed on such verification.

(b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. The returns or statements filed by the company with financial institutions or banks in agreement with the books of account of the Company.

- iii. The Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year except advances given to related parties.

As the Company has not made any transactions as per the clause 3(iii)(a)(A) and 3(iii)(a)(B), hence clause 3(iii) (b) (c) (d) (e) and (f) of the Order is not applicable to the Company.



- iv. The Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in clause 3(iv) of the Order are not applicable to the Company.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- vi. The maintenance of cost records by company has not been specified by the Central Government under section-148(1) of Companies Act, 2013. Hence, no such accounts and records have been maintained. Accordingly, clause 3(vi) of the Order is not applicable to the company.
- vii. (a) The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax during the year since effective 1 July 2017, these statutory dues have been subsumed into GST. On the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

No undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) There are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes, other than the following disputes:

GST demand of Rs.2460.24 Thousand (Tax-Rs.2236.58 Thousand & Penalty-Rs.223.66 Thousand) for F.Y. 2018-19 for which appeal has been filed.

- viii. On the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
- ix. (a) On the basis of our examination of the records of the Company, the Company has not made any default in repayment of loans or borrowings or in the payment of interest thereon from any lender during the year.
- (b) On the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- (c) The Company has not obtained term loans during the Current Financial Year.
- (d) On an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.



- (e) On an overall examination of the financial statements of the Company, we report that 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 venture as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
- (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
- x. (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) On the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- xi. (a) Based on examination of the books and records of the Company, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) Since no Fraud has been reported, Accordingly, clause 3(xi)(b) of the Order is not applicable.
- xii. The Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with the section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. (a) As per section 138 of the Act read with Rule 13 of the Companies (Accounts) Rules, 2014, company is not required to appoint Internal Auditor. Accordingly, clause 3(xiv)(a) and clause 3(xiv)(b) of the Order is not applicable.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 is 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. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of 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) During the course of audit, the Group as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- xvii. The Company has not incurred any cash losses during the financial year 2024-25 and Previous Year 2023-24.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing, other information accompanying the financial statements, 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 the 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. Section 135 of the Companies Act, 2013 is not applicable to the company for the Financial Year 2024-25. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- xxi. Section 129(3) i.e. Preparation of Consolidated Financial Statements of the Companies Act, 2013 is not applicable to the company for the Financial Year 2024-25. Accordingly, reporting under Clause 3(xxi) of the order is not applicable.

For

V S Bapna & Associates

Chartered Accountants

FRN:131079W



CA Virendra Bapna

(Proprietor)

M.No. 405027

UDIN: 25405027BMGNRJ9772

Date: 05.05.2025

Place: Navi Mumbai

Annexure “B” to the Independent Auditor’s Report for the financial year ended 31st March, 2025

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

We have audited the internal financial controls over financial reporting of REPO NO LIMITED 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 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 control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 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, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For
V S Bapna & Associates
Chartered Accountants
FRN:131079W



CA Virendra Bapna
(Proprietor)
M.No. 405027
UDIN: 25405027BMGNRJ9772

Date: 05.05.2025
Place: Navi Mumbai

PART I - BALANCE SHEET
M/S. REPO NO LIMITED
(Formerly known as Repono Private Limited)
CIN : U74999MH2017PLC290217
BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Thousands)			
PARTICULARS	NOTES	Figures as at the end of current reporting period (31.03.2025)	Figures as at the end of previous reporting period (31.03.2024)
1	2	3	4
I) EQUITY AND LIABILITIES			
1) SHAREHOLDERS' FUND			
a) Share Capital	1	75,000.00	25,000.00
b) Reserve & Surplus	2	66,280.70	65,276.96
c) Money received against share warrants		0.00	0.00
2) NON-CURRENT LIABILITIES			
a) Long-term borrowings	3	8,941.18	8,708.89
b) Deferred tax liabilities (Net)	4	470.45	1,036.28
c) Other Long term liabilities		0.00	0.00
d) Long-term provisions	5	3,148.66	1,602.49
3) CURRENT LIABILITIES			
a) Short-term borrowings	6	52,395.10	26,671.03
b) Trade payables	7	13,570.09	19,922.86
c) Other current liabilities	8	16,224.25	11,769.30
d) Short-term provisions	9	22,251.27	469.97
TOTAL		2,58,281.71	1,60,457.78
II) ASSETS			
1) NON-CURRENT ASSETS			
a) (i) Property Plant and Equipment	10	56,524.66	53,484.80
(ii) Intangible assets		234.95	236.81
(iii) Assets Under Development		7,735.34	7,735.34
b) Non-current investments		0.00	0.00
c) Deferred tax Assets (Net)		0.00	0.00
d) Long-term loans and advances		0.00	0.00
e) Other non-current assets	11	14,043.99	938.00
2) CURRENT ASSETS			
a) Current Investments	12	13,768.31	3,789.76
b) Inventories	13	2,292.35	1,385.01
c) Trade receivables	14	1,17,466.85	66,638.93
d) Cash and cash equivalents	15	583.56	507.44
e) Short-term loans and advances	16	31,255.81	22,746.37
f) Other Current Assets	17	14,375.89	2,995.32
TOTAL		2,58,281.71	1,60,457.78
See accompanying notes forming part of the financial statements	1-46		

In terms of our report attached.
Schedules referred to above and notes attached there to form an integral part of the Financial Statements

For V S BAPNA & ASSOCIATES
Firm Registration No. 131079W
(Chartered Accountants)

CA Virendra Bapna
(Proprietor)
M. No. 405027
UDIN - 25405027BMGNRJ9772

Place: Navi Mumbai
Date : 05-05-2025



CS Jinesh Mistry
(CS)

CA Manoj Kumar Pandey
(CFO)

For and on behalf of the board of directors
M/S. REPO NO LIMITED
(CIN : U74999MH2017PLC290217)

Sankar Bhattacherjee
(Director)
DIN 07557348

Dibyendu Deepak
(Managing Director)
DIN 06484282

Place: Navi Mumbai
Date : 05-05-2025

PART II – STATEMENT OF PROFIT AND LOSS
M/S. REPO NO LIMITED

(Formerly known as Repono Private Limited)

CIN : U74999MH2017PLC290217

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

(Amount in Thousands)

PARTICULARS	NOTES	Figures as at the end of current reporting period (31.03.2025)	Figures as at the end of previous reporting period (31.03.2024)
1	2	3	4
A CONTINUING OPERATIONS			
1 Revenue from operations (Net)	18	5,11,154.64	3,40,058.58
2 Other Income	19	4,786.59	1,348.18
3 Total Income (1+2)		5,15,941.23	3,41,406.76
4 Expenses			
(a) Cost Of Revenue	20	1,68,485.77	1,63,656.04
(b) Purchases of Stock-in-Trade	21	5,822.04	5,640.64
(c) Changes in inventories of finished goods WIP & Stock-in-Trade	22	-907.34	-1,385.01
(e) Employee benefits expense	23	1,95,307.61	87,251.39
(f) Finance costs	24	5,753.48	787.36
(g) Depreciation and amortization expense	25	8,156.87	2,999.82
(h) Other expenses	26	61,115.16	25,252.97
Total Expenses		4,43,733.59	2,84,203.23
5 Profit/Loss before exceptional & extraordinary items & tax (3 - 4)		72,207.64	57,203.53
6 Exceptional items		0.00	0.00
7 Profit / (Loss) before extraordinary items and tax (5 - 6)		72,207.64	57,203.53
8 Extraordinary items		0.00	0.00
9 Profit / (Loss) before tax (7 - 8)		72,207.64	57,203.53
10 Tax expense:			
(a) Current tax expense for current year		21,315.31	16,017.13
(b) (Less): MAT credit (where applicable)		0.00	0.00
(c) Current tax expense relating to prior years		454.42	493.73
(d) Deferred tax		-565.83	350.52
11 Profit / (Loss) for the period from continuing operations (9 - 10)		51,003.74	40,342.15
B DISCONTINUING OPERATIONS			
12 i. Profit / (Loss) from discontinuing operations (before tax)		0.00	0.00
ii. Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations		0.00	0.00
ii. Add / (Less): Tax expense of discontinuing operations		0.00	0.00
(a) on ordinary activities attributable to the discontinuing operations		0.00	0.00
(b) on gain / (loss) on disposal of assets / settlement of liabilities		0.00	0.00
13 Profit / (Loss) from discontinuing operations (12 i+ii+iii)		0.00	0.00
14 Profit / (Loss) for the year (11 + 13)		51,003.74	40,342.15
15 Earnings per share (of ` 10/- each):	27		
(1) Basic		6.80	5.38
(2) Diluted		6.80	5.38
See accompanying notes forming part of the financial statements	1-46		

Schedules referred to above and notes attached there to form an integral part of the Financial Statements

For V S BAPNA & ASSOCIATES
Firm Registration No. 131079MD
(Chartered Accountants) 405027

CA Virendra Bapna
(Proprietor)
M. No. 405027
UDIN - 25405027BMGNRJ9772

Place: Navi Mumbai
Date : 05-05-2025

CS Jinesh Mistry
(CS)

CA Manoj Kumar Pandey
(CFO)

For and on behalf of the board of directors
M/S. REPO NO LIMITED
(CIN : U74999MH2017PLC290217)

Shankar Bhatnagar
(Director)
DIN 07857348

Dibyendu Deepak
(Managing Director)
DIN 06484282

Place: Navi Mumbai
Date : 05-05-2025

CIN : U74999MH2017PLC290217
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025 (Amount in Thousands)

In terms of our report attached.

CA Virendra Bapna
(Proprietor)
M. No. 405027
UDIN - 25405027BMGNRJ9772



Sankar Banerjee Dibyendu Deepak
(Director) (Managing Director)
DIN 07557348 DIN 06484282

Place: Navi Mumbai
Date : 05/05/2025

STATEMENT OF CHANGES IN EQUITY

Name of the Company

M/S. REPO NO LIMITED

A. Equity Share Capital

(Amount in Thousands)

(1) Current reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
25,000.00	0.00	0.00	50,000.00	75,000.00

(2) Previous reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
25,000.00	0.00	0.00	0.00	25,000.00

B. Other Equity

(Amount in Thousands)

(1) Current reporting period

Reserves and Surplus

	Securities Premium	Foreign currency translation reserve	Retained Earnings (balance is profit and Loss account)	Total
Balance at the beginning of the current reporting period	0.00	0.00	65,276.96	65,276.96
addition during the year	0.00	0.00	51,003.74	51,003.74
Dividends	0.00	0.00	0.00	0.00
Transfer to retained earnings	0.00	0.00	0.00	0.00
Utilised for Bonus Share Issued	0.00	0.00	-50,000.00	-50,000.00
Balance at the end of the current reporting period	0.00	0.00	66,280.70	66,280.70

(2) Previous reporting period

Reserves and Surplus

	Securities Premium	Foreign currency translation reserve	Retained Earnings (balance is profit and Loss account)	Total
Balance at the beginning of the current reporting period	0.00	0.00	24,934.81	24,934.81
addition during the year	0.00	0.00	40,342.15	40,342.15
Dividends	0.00	0.00	0.00	0.00
Transfer to retained earnings	0.00	0.00	0.00	0.00
Utilised for Bonus Share Issued	0.00	0.00	0.00	0.00
Balance at the end of the current reporting period	0.00	0.00	65,276.96	65,276.96

For V S BAPNA & ASSOCIATES

Firm Registration No. - 131079W

(Chartered Accountants)

CA Virendra Bapna
(Proprietor)

M. No. 405027

UDIN - 25405027BMGNRJ9772

Place: Navi Mumbai

Date : 05/05/2025



For and on behalf of the board of directors

M/S. REPO NO LIMITED

(CIN : U74999MH2017PLC290217)

Sankar Chatterjee
(Director)

DIN 07557348

Place: Navi Mumbai

Date : 05/05/2025

CS Jinesh Mistry
(CS)

CA Manoj Kumar Pandey
(CFO)

Dibyendu Deepak
(Managing Director)

DIN 06484282

M/S. REPO NO LIMITED
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	31.03.2025	31.03.2024
NOTE 1		
SHARE CAPITAL		
Authorised :		
1,15,00,000 Equity Shares of Rs.10/- each	1,15,000.00	30,000.00
Issued, Subscribed & Paid Up :		
75,00,000 Equity Shares of Rs.10/- each	75,000.00	25,000.00
TOTAL	75,000.00	25,000.00

(a) The company has only one class of Equity having a par value Rs. 10 /- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Shares Issued	Closing Balance Year ended 31 Mar'2025
Equity shares with voting rights			
- Number of shares	25,00,000	50,00,000	75,00,000
- Amount - Rupees in Thousands	25,000.00	50,000.00	75,000.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held
Equity shares with voting rights		75,00,000		25,00,000
Sankalpa Bhattacharjee	49.51%	37,13,250	50.00%	12,50,000
Dibyendu Deepak	49.31%	36,98,250	50.00%	12,50,000

NOTE 2

RESERVES & SURPLUS

(a) Capital Reserve

Balance as per last Account

0.00 0.00

(b) Securities Premium Reserve

Balance as per last Account

0.00 0.00

Add: Current Year

0.00 0.00

(c) Balance of Profit & Loss Account

Balance as at the beginning of the year

65,276.96 24,934.81

Add: Profits of the Year

51,003.74 40,342.15

Balance as at the end of the year

1,16,280.70 65,276.96

Less: Bonus Share Issued

-50,000.00 0.00

Add: Deferred Taxes (previous Years)

0.00 0.00

66,280.70 65,276.96

TOTAL

66,280.70 65,276.96

NOTE 3

LONG TERM BORROWINGS

Secured

Vehicle Loan

8,941.18 8,708.89

TOTAL

8,941.18 8,708.89



NOTE 4**DEFERRED TAX LIABILITIES (NET)**

Deferred tax Liability on account of:-
Fixed Assets: Opening Balance
Current Year

	1,036.28	685.76
	-565.83	350.52
TOTAL	470.45	1,036.28

NOTE 5**LONG-TERM PROVISIONS**

Provision for Gratuity (LT)

	3,148.66	1,602.49
TOTAL	3,148.66	1,602.49

NOTE 6**SHORT TERM BORROWINGS****Secured**

Bank Overdraft
SBI CC A/c

	44,891.93	13,769.52
--	-----------	-----------

UnSecured

Loans From Related Parties
Loan From Others

	4,850.00	10,942.24
	0.00	0.00

Current Maturities of Long Term Borrowings

	2,653.16	1,959.27
--	----------	----------

TOTAL	52,395.10	26,671.03
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NOTE 7**TRADE PAYABLES**

A. Disputed

(a.) MSME
(b.) Others

	0.00	0.00
	0.00	0.00

B. Undisputed

(a.) MSME
(b.) Others

	4,723.69	0.00
	8,846.40	19,922.86

TOTAL	13,570.09	19,922.86
--------------	------------------	------------------

Note: Detailed bifurcation of Trade Payables is provided in Note No 7A

NOTE 8**OTHER CURRENT LIABILITIES**

Outstanding Salaries

	3,844.83	1,675.83
--	----------	----------

TDS Payable

	1,283.59	1,125.58
--	----------	----------

Employee PT Payable

	126.94	106.44
--	--------	--------

Employee PF Payable

	1,192.20	498.60
--	----------	--------

ESIC Payable

	55.12	18.28
--	-------	-------

Labour Welfare Fund

	13.87	1.79
--	-------	------

Other Current Liabilities

	266.49	255.65
--	--------	--------

GST Payable

	11,824.93	8,202.81
--	-----------	----------

GST ITC not in 2B

	-2,383.71	-115.69
--	-----------	---------

Advance from Customers

	0.00	0.00
--	------	------

TOTAL	16,224.25	11,769.30
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NOTE 9**SHORT TERM PROVISION**

Provision for Expenses

	540.00	277.18
--	--------	--------

Provision for Gratuity (ST)

	395.96	192.79
--	--------	--------

Provision for Tax - Current year

	21,315.31	0.00
--	-----------	------

TOTAL	22,251.27	469.97
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NOTE 10

Property Plant & Equipments
As per Companies Act.

M/S. REPO NO LIMITED (Formerly known as Repono Private Limited)

CIN : U74999MH2017PLC290217

(Amount in Thousands)

FY 2024-25		GROSS BLOCK				DEPRECIATION				NET BLOCK	
SR. NO.	NAME OF ASSET	Opening Balance as on 01.04.2024	Additions during the year	Disposals during the year	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the year	Disposals/ Adjustments	Closing Balance as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
1	OFFICE EQUIPMENTS	974.44	1,489.58	0.00	2,464.02	591.78	602.12	0.00	1,193.90	1,270.12	382.66
2	PLANT AND MACHINERY	0.00	3,322.27	0.00	3,322.27	0.00	256.66	0.00	256.66	3,065.61	0.00
3	FURNITURE & FIXTURES	3,787.35	1,404.10	0.00	5,191.45	2,132.90	614.82	0.00	2,747.72	2,443.73	1,654.45
4	COMPUTERS & PRINTERS	1,729.67	787.23	0.00	2,516.91	1,233.13	528.25	0.00	1,761.37	755.54	496.55
5	MOTOR VEHICLES	13,492.95	4,110.69	0.00	17,603.64	371.30	4,806.55	0.00	5,177.86	12,425.78	13,121.65
6	OFFICE PREMISES	30,691.40	0.00	0.00	30,691.40	4,325.35	1,284.10	0.00	5,609.45	25,081.95	26,366.05
7	LAND	11,463.44	0.00	0.00	11,463.44	0.00	0.00	0.00	0.00	11,463.44	11,463.44
8	LAND DEVELOPMENT WIP	7,735.34	18.50	0.00	7,753.84	0.00	0.00	0.00	0.00	7,753.84	7,735.34
9	INTANGIBLE	300.00	62.50	0.00	362.50	63.19	64.36	0.00	127.55	234.95	236.81
		70,174.60	11,194.87	0.00	81,369.47	8,717.65	8,156.87	0.00	16,874.52	64,494.95	61,456.96
FY 2023-24		47,681.13	22,493.47	0.00	70,174.60	5,717.83	2,999.82	0.00	8,717.65	61,456.95	41,963.30
FY 2022-23		33,586.49	14,151.43	-56.79	47,681.13	3,084.36	2,633.48	0.00	5,717.83	41,963.30	30,502.13
FY 2021-22		29,330.40	4,312.88	-56.79	33,586.49	895.86	2,214.72	-26.23	3,084.36	30,502.13	30,954.82

As per Income Tax Act.

SR. NO.	ASSET GROUP	Opening Balance as on 01.04.2024	Additions during the year	Disposals during the year	Closing Balance as on 31.03.2025	Opening Balance as on 01.04.2024	Depreciation for the year	Disposals/ Adjustments	Closing Balance as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
1	OFFICE EQUIPMENTS	974.44	1,489.58	0.00	2,464.02	283.83	304.91	0.00	588.73	1,875.29	690.62
2	PLANT AND MACHINERY	0.00	3,322.27	0.00	3,322.27	0.00	392.56	0.00	392.56	2,929.72	0.00
2	FURNITURE & FIXTURES	3,787.35	1,404.10	0.00	5,191.45	1,080.04	394.33	0.00	1,474.37	3,717.08	2,707.31
3	COMPUTERS & PRINTERS	1,729.67	787.23	0.00	2,516.91	1,087.17	504.76	0.00	1,591.94	924.97	642.50
4	MOTOR VEHICLES	13,492.95	4,110.69	0.00	17,603.64	1,093.44	2,305.04	0.00	3,398.48	14,205.16	12,399.51
5	OFFICE PREMISES	30,691.40	0.00	0.00	30,691.40	9,118.26	2,157.31	0.00	11,275.58	19,415.82	21,573.14
6	LAND	11,463.44	0.00	0.00	11,463.44	0.00	0.00	0.00	0.00	11,463.44	11,463.44
7	LAND DEVELOPMENT WIP	7,735.34	18.50	0.00	7,753.84	0.00	0.00	0.00	0.00	7,753.84	7,735.34
8	INTANGIBLE	300.00	62.50	0.00	362.50	75.00	64.06	0.00	139.06	223.44	225.00
		70,174.60	11,194.87	0.00	81,369.47	12,737.74	6,122.97	0.00	18,860.72	62,508.75	57,436.86
FY 2023-24		47,681.13	22,493.47	0.00	70,174.60	8,392.38	4,345.37	0.00	12,737.74	57,436.86	39,288.75
FY 2022-23		33,586.49	14,151.43	-56.79	47,681.13	5,070.64	3,300.16	0.00	8,392.38	39,288.75	28,515.85
FY 2021-22		29,330.40	4,312.88	-56.79	33,586.49	1,800.05	3,281.37	-10.79	5,070.64	28,515.85	

Deferred Tax Calculation

Depreciation as per the Income Tax Act, 1961
Depreciation as per the Companies Act, 2013
Corporate Tax Rate
Difference
Deferred Tax Asset / Liability (CY)
Difference Due to change of Method
Total Deferred Tax Asset / Liability



31/03/2025	Tax Rate
6,122.97	25.00%
8,156.87	1.75%
27.82%	26.75%
-2,033.90	1.07%
-565.83	27.82%
-565.83	



NOTE 11**OTHER NON-CURRENT ASSETS****Unsecured, considered good:****Security Deposits**

Security Deposit

Miscellaneous Exp. Not written off

0.00

0.00

4,452.19

938.00

9,591.80

0.00

TOTAL**14,043.99****938.00****NOTE 12****CURRENT INVESTMENTS**

Fixed Deposit with Bank

13,768.31

3,789.76

TOTAL**13,768.31****3,789.76****NOTE 13****INVENTORIES**

Consumable Material Inventory

2,292.35

1,385.01

TOTAL**2,292.35****1,385.01****NOTE 14****TRADE RECEIVABLES****Unsecured, considered good**

Debts outstanding for a period exceeding six months

2,305.72

3,304.87

Others

1,15,161.13

63,334.06

TOTAL**1,17,466.85****66,638.93****Note: Detailed Bifurcation of trade receivables along with ageing under 14A****NOTE 15****CASH AND BANK BALANCES**

Cash Balances

23.95

24.98

In Current Accounts:

HDFC Bank

541.07

338.52

SBI Current A/c

18.55

143.94

TOTAL**583.56****507.44****NOTE 16****SHORT TERM LOANS AND ADVANCES**

Other Loans and Advances (To Employees)

1,091.51

337.19

Loans & Advances - Duchem Logistics LLP

1,848.09

1,669.29

Loans & Advances to Related Party-

Loans & Advances - Enerjaa Infra Pvt. Ltd.

36.00

36.00

Loans & Advances - Repono Assets Pvt. Ltd.

0.00

2.50

Loans & Advances - Repono Greens Pvt. Ltd.

28,280.21

20,701.39

TOTAL**31,255.81****22,746.37**

Loans given to related party for working capital requirements

NOTE 17**OTHER CURRENT ASSETS**

Prepaid Expenses

988.41

494.05

TDS Receivable A.Y. 2025-26

11,278.28

0.00

TDS Receivable A.Y. 2024-25

0.00

1,824.37

Advance to Suppliers

1,109.20

676.91

Advance Tax A.Y. 2025-26

1,000.00

0.00

Other Miscellaneous Assets

0.00

0.00

TOTAL**14,375.89****2,995.32**

NOTE 18**REVENUE FROM OPERATIONS****31.03.2025****31.03.2024****Gross Receipt**

Domestic Sales

4,88,165.86

3,30,970.24

Export Sale

22,988.78

9,088.34

5,11,154.64**3,40,058.58****NOTE 19****OTHER INCOME**

Rental Income

1,029.87

255.00

Interest on Fixed Deposite (FD)

571.46

208.21

Interest on Income Tax Refund

0.00

28.39

Interest Income on Loan Given

3,171.48

852.24

Creditors Written Off

13.78

4.34

4,786.59**1,348.18****NOTE 20****COST OF REVENUE****Cost of Direct Service Expense :**

Contract Charges

99,286.72

1,10,979.32

Logistic Charges

3,528.68

3,430.94

Consultancy Charges

4,087.82

4,290.00

Technical Charges

1,931.47

0.00

Equipments Rental Expenses

59,651.08

44,955.79

1,68,485.77**1,63,656.04****NOTE 21****PURCHASES OF STOCK-IN-TRADE**

Consumable Purchases

5,822.04

5,640.64

5,822.04**5,640.64****NOTE 22****CHANGES IN INVENTORIES****Consumable Material Inventory**

Opening Balance

1,385.01

0.00

Less: Closing Balance

2,292.35

1,385.01

-907.34**-1,385.01****NOTE 23****EMPLOYEE BENEFIT EXPENSES**

Salary, Wages & Bonus etc.

1,68,426.51

75,276.29

Directors Remuneration

12,000.02

4,800.10

Contribution to Provident & Other Funds

12,726.71

5,209.26

Staff Welfare Expenses

315.45

170.47

Provision for Gratuity

1,749.35

1,795.28

Gratuity paid

89.57

0.00

1,95,307.61**87,251.39**

NOTE 24**FINANCIAL COSTS**

Interest Expense	3,714.19	698.53
Loan processing charges	528.33	88.84
BG Charges	1,510.95	0.00
	5,753.48	787.36

NOTE 25**DEPRECIATION & AMORTISATION EXPENSES**

Depreciation	Note "10"	8,156.87	2,999.82
		8,156.87	2,999.82

NOTE 26**OTHER EXPENSES**

Rent Expenses & Warehouse Charges	26,392.06	9,236.84
Travelling expenses	6,329.48	2,903.88
Professional Fees	4,148.99	1,982.94
Site Expenses	2,481.47	3,268.99
Repair & Maintenance	5,950.62	2,934.48
Insurance Expenses	2,612.79	1,394.27
Office Expenses	2,493.10	179.65
Food Expenses	1,554.70	712.07
Hotel Expenses	1,256.25	567.59
Business Development Expenses	1,572.33	409.25
Power & Fuel Charges	1,868.86	713.70
ROC Expenses	43.06	0.00
Telephone Expenses	44.90	0.00
Internet Charges	105.03	55.25
Advertisement Expenses	30.00	0.00
Audit Fees	650.00	300.00
Commission & Brokerage	1,305.78	85.00
Printing & Stationery expenses	839.51	263.92
Exchange Difference	-2.18	81.11
Courier Expenses	72.49	21.63
Profession Tax	5.00	0.00
Water Charges (At Opration)	0.00	5.50
Bank Charges	317.91	58.91
Conveyance	113.92	78.00
Donation	25.00	0.00
GST Penalty	272.07	0.00
Director Sitting Fees	60.00	0.00
CSR Expenses	572.02	0.00
	61,115.16	25,252.97

NOTE 27**EARNING PER SHARE***

Profit after Tax (Rs. In Thousands)	51,003.74	40,342.15
Opening No. of Equity Shares	25,00,000	25,00,000
Bonus Shares	50,00,000	50,00,000
No. of equity shares (weighted)	75,00,000	75,00,000
Basic - Earning Per Share	6.80	5.38
Nominal Value of per equity share (Rs.)	10	10
Diluted Earning Per Share	6.80	5.38

* For the comparative purpose EPS for the F.Y. 2023-24 is restated as **5.38** & the original was **16.14** after considering the Bonus shares issued.



M/s REPO NO LIMITED

(Formerly known as Repono Private Limited)

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rupees Thousands, unless otherwise stated)

Note-28 Company Information and Significant Accounting Policies

28.1 Corporate Information

M/s. REPO NO LIMITED is engaged in the business of providing, Operations & Maintenance Services, consultancy Services, Design and Engineering Services, Transportation Services and specialized warehousing services for varied industries across India, Majorly Petrochemicals, Oil & Gas, Lube Oil, and Speciality Chemical Industry.

The Standalone Financial Statements of the Company for the year ended March 31, 2025 were approved and adopted by board of directors in their meeting held on May, 03 2025.

28.2 Basis of preparation

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 notified under the Companies (Accounting Standards) Rules, 2006, as amended from time to time.

The Standalone Financial Statements have been prepared and presented on going concern basis and historical cost basis, except for the following assets and liabilities, which have been measured as indicated below:

- Certain Financial assets and liabilities at fair value (refer accounting policy regarding financial instruments).
- Employee's Defined Benefit Plans measured per actuarial valuation.

These Standalone Financial Statements are presented in Indian Rupees, which is the company's functional and presentation currency and all values are rounded to the nearest thousands (000), except when otherwise indicated.

28.3 Material Accounting policies

(A) Property, Plant and Equipment :

Property, plant and equipment are carried at its cost, net of recoverable taxes, trade discounts and rebate less accumulated depreciation and impairment losses, if any. Cost includes purchase price, borrowing cost, non refundable taxes or levies and directly attributable cost of bringing the asset to its working condition for its intended use. Expenditure related to plans, designs and drawings of buildings or plant and machinery is capitalized under relevant heads of property, plant and equipment if the recognition criteria are met. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably. In case of Property, Plant and Equipment, the Company has availed the fair value as deemed cost on the date of transition i.e. April 01, 2016.

Property, Plant and Equipment not ready for the intended use on the date of Balance Sheet are disclosed as "Capital Work-in-Progress" and expenses incurred relating to it, net of income earned during the development stage, are disclosed as pre-operative expenses under "Capital Work-in-Progress".

Property, Plant and Equipment are eliminated from Standalone Financial Statements, either on disposal or when retired from active use. Gains / losses arising in the case of retirement/disposal of Property, Plant and Equipment are recognised in the statement of profit and loss in the year of occurrence.

Capital work in progress and Capital advances:

Cost of assets not ready for intended use, as on the Balance Sheet date, is shown as capital work in progress - Land Development. Advances given towards acquisition of property, plant and equipment outstanding at each Balance Sheet date are disclosed as Other Non-Current Assets.

Depreciation:

Depreciation on property, plant and equipment is provided on WDV method for the year for which the assets have been used as under:

- (a) Depreciation on assets is provided over the useful life of assets as prescribed under schedule II of Companies Act, 2013
- (b) Leasehold land is amortised over the period of lease.

The asset's residual values, useful lives and method of depreciation are reviewed at each financial year end and are adjusted prospectively, if appropriate.

(B) Intangible Assets and Amortisation:

Intangible Assets are stated at cost, net of accumulated amortization and impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives. The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly. Gain or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognized as income or expense in the Statement of Profit and Loss. In case of Intangible Assets, the Company has availed the fair value as deemed cost on the date of transition i.e. April 01, 2016. The period of amortisation is as under :

Asset	Period of amortisation
Computer Software	10 Years

(C) Borrowing Cost:

Borrowing costs specifically relating to the acquisition or construction of qualifying assets that necessarily takes a substantial period of time to get ready for its intended use are capitalized (net of income on temporarily deployment of funds) as part of the cost of such assets. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. For general borrowing used for the purpose of obtaining a qualifying asset, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the expenditures on that asset. The capitalization rate is the weighted average of the borrowing costs applicable to the borrowings of the Company that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. The amount of borrowing costs capitalized during a year does not exceed the amount of borrowing cost incurred during that year. All other borrowing costs are expensed in the year in which they occur.



(D) Government Grants and Subsidy:

Grants and subsidies from the government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received. When the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognised by deducting the grant from the value of respective asset to arrive at carrying amount.

(E) Taxes on Income:

Tax expense represents the sum of current tax (including income tax for earlier years) and deferred tax. Tax is recognised in the statement of profit and loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in such cases the tax is also recognised directly in equity or in other comprehensive income. Any subsequent change in direct tax on items initially recognised in equity or other comprehensive income is also recognised in equity or other comprehensive income.

Current tax provision is computed for Income calculated after considering allowances and exemptions under the provisions of the applicable Income Tax Laws. Current tax assets and current tax liabilities are off set, and presented as net.

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences, and deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, carry forward tax losses and allowances can be utilised. Deferred tax assets and liabilities are measured at the applicable tax rates. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

(F) Inventories:

Inventories are measured at lower of cost and net realisable value (NRV) after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition. Cost of raw materials, stores & spares, packing materials are determined on weighted average basis. The Cost of Work in Progress and Finished Goods is determined on absorption costing methods.

(G) Revenue Recognition and Other Income:

Sales of goods and services:

The Company derives revenues primarily from the services related to Operation & Maintenance, Equipments Renting, Manpower Supply Services

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services. Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue is measured at the amount of consideration which the company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognized when it becomes unconditional.

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money.

Revenue from rendering of services is recognised over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Contract Balances - Trade Receivables

A receivable represents the Company's right to an amount of consideration that is unconditional.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Other Income:

Incentives on exports and other Government incentives related to operations are recognised in the statement of profit and loss after due consideration of certainty of utilization/receipt of such incentives.

Interest Income:

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a timely basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividend Income:

Dividend Income is recognised when the right to receive the payment is established.

Rental income:

Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms and is included as other income in the statement of profit or loss.



(H) Foreign currency transactions and translation:

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets, are capitalized as cost of assets.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other finance gains / losses are presented in the statement of profit and loss on a net basis.

In case of an asset, expense or income where a monetary advance is paid/received, the date of transaction is the date on which the advance was initially recognized. If there were multiple payments or receipts in advance, multiple dates of transactions are determined for each payment or receipt of advance consideration.

(I) Employee Benefits:

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which the related services are rendered. Contribution to Provident Fund, a defined contribution plan, is made in accordance with the statute, and is recognised as an expense in the year in which employees have rendered services.

The cost of providing gratuity, a defined benefit plans, is determined based on Projected Unit Credit Method, on the basis of actuarial valuations carried out by third party actuaries at each Balance Sheet date. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to other comprehensive income in the period in which they arise. Other costs are accounted in statement of profit and loss.

Remeasurements of defined benefit plan in respect of post employment and other long term benefits are charged to the other comprehensive income in the year in which they occur. Remeasurements are not reclassified to statement of profit and loss in subsequent periods.

(J) Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using equivalent period government securities interest rate. Unwinding of the discount is recognised in the statement of profit and loss as a finance cost. Provisions are reviewed at each Balance Sheet date and are adjusted to reflect the current best estimate.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. Information on contingent liability is disclosed in the Notes to the Standalone Financial Statements. Contingent assets are not recognised in financial statement. However, when the realisation of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognised as an asset.

(K) Cash and cash equivalents:

Cash and cash equivalents in the Balance Sheet comprise cash at banks, cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

(L) Earnings per share:

Basic earnings per share is computed using the net profit or loss for the year attributable to the shareholders' and weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the net profit or loss for the year attributable to the shareholders' and weighted average number of equity and potential equity shares outstanding during the year including share options, convertible preference shares and debentures, except where the result would be anti-dilutive. Potential equity shares that are converted during the year are included in the calculation of diluted earnings per share, from the beginning of the year or date of issuance of such potential equity shares, to the date of conversion.

(M) Current / Non-current classification:

The Company presents assets and liabilities in statement of financial position based on current/non-current classification.

The Company has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by Ministry of Corporate Affairs (MCA).

An asset is classified as current when it is:

- a) Expected to be realised or intended to be sold or consumed in normal operating cycle,
- b) Held primarily for the purpose of trading,
- c) Expected to be realised within twelve months after the reporting period, or
- d) 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.

A liability is classified as current when it is:

- a) Expected to be settled in normal operating cycle,
- b) Held primarily for the purpose of trading,
- c) Due to be settled within twelve months after the reporting period, or
- d) 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.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Deferred tax assets and liabilities are classified as non-current assets and liabilities. The Company has identified twelve months as its operating cycle.



28.4 Key accounting estimates and judgements

The preparation of the Company's Standalone Financial Statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

a) **Depreciation/amortisation and useful lives of property plant and equipment/intangible assets:**

Property, plant and equipment/intangible assets are depreciated/amortised over the estimated useful lives of the assets, after taking into account their estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation/amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation/ amortisation for future periods is revised if there are significant changes from previous estimates.

b) **Provisions:**

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability require the application of judgement to existing facts and circumstances, which can be subject to change. Since the cash outflows can take place many years in the future, the carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

c) **Defined benefit obligation:**

The cost of post-employment benefits is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, expected rate of return on assets and mortality rates. Due to the long term nature of these plans, such estimates are subject to significant uncertainty.

d) **Income Tax:**

Company reviews at each balance sheet date the carrying amount of deferred tax assets. The factors used in estimates may differ from actual outcome which could lead to an adjustment to the amounts reported in the Standalone Financial Statements. Deferred tax assets are recognised only to the extent that it is probable that taxable profit will be available against which the unused tax losses or tax credits can be utilised. This involves an assessment of when those assets are likely to reverse, and a judgement as to whether or not there will be sufficient taxable profits available to offset the assets. This requires assumptions regarding future profitability, which is inherently uncertain. To the extent assumptions regarding future profitability change, there can be an increase or decrease in the amounts recognised in respect of deferred tax assets and consequential impact in the statement of profit and loss.

e) **Impairment of financial assets:**

The impairment provisions for financial assets are based on assumptions about risk of default and expected cash loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

f) **Recoverability of trade receivables:**

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

g) **Contingencies:**

Management has estimated the possible outflow of resources at the end of each annual financial year, if any, in respect of contingencies/claim/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.



Repono Limited
(Formerly known as Repono Private Limited)

For the period ended 31st March 2025

Notes forming part of the Financial Statements

A. NOTES TO ACCOUNTS:

Additional Information pursuant to the provisions of the Companies Act, 2013

29. Directors Remuneration: (Amount in Thousands)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Mr. Sankalpa Bhattacharjee	6,000.01	2,400.05
Mr. Dibyendu Deepak	6,000.01	2,400.05

*Directors Remuneration increased & approved in the EGM held on 20th August 2024 and the MGT-14 for special resolution filed on 26th August 2024.

30. Auditors Remuneration: (Amount in Thousands)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Audit Fees	600.00	350.00

*The above amount mentioned is exclusive of applicable taxes (GST)

31. Deferred Tax: (Amount in Thousands)

Particulars	F.Y. 2024-25 Amount	F.Y. 2023-24 Amount
Current years Provision		
1. Timing Difference on depreciation (Profit & Loss Approach)		
Depreciation as per Income Tax Act	6,122.97	4,347.98
Depreciation as per Companies Act	8,156.87	2,999.82
Timing Difference (DTL)	(2,033.90)	1,348.16
Deferred tax charge/(credit) to profit and loss @ 26% & @ 27.82%	(565.83)	350.52
Opening Balance of Deferred Tax Liability	1,036.28	685.76
Closing balance of Deferred Tax Liability	470.45	1,036.28



32. Disclosure as per AS-20 Earnings Per Share:

i) Basic and Diluted Earnings per Share (₹)

Particulars	March 31, 2025	March 31, 2024
Basic Earnings per share (A)/(B)	6.80	5.38
Nominal Value of Shares (₹)	10	10

Note: Since no Additional Capital Infusion has been made during the reporting period, the Diluted Earnings per Share shall be same as Basic Earnings per Share

ii) Profit attributable to equity shareholders (used as Numerator) (Amt in Thousands)

Particulars	March 31, 2025	March 31, 2024
Profits Before Tax	72,207.64	57,203.53
Less: Current Tax	21,315.31	16,017.13
Less: Tax relating to prior years	454.42	493.73
Less: MAT credit utilization	-	-
Less: Deferred Tax Liability/(Credit)	(565.83)	350.52
Profits after Tax / Profits attributable to Equity Holders (A)	51,003.74	40,342.15

iii) Weighted average number of equity shares (used as denominator) (Nos. in Thousands)

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
Opening Balance	2,500.00	2,500.00
Add: Shares Subscribed by the Subscribers to the Memorandum of Association	-	-
Add: Shares Issued during the year (Bonus)	5,000.00	*5,000.00
Less: Shares bought back during the year	-	-
Any other movement	-	-
Weighted average number of equity shares for Basic and Diluted EPS [B]	7,500.00	7,500.00

*For the comparative purpose EPS for the F.Y. 2023-24 is restated as 5.38 & the original was 16.14 after considering the Bonus shares issued in F.Y.2024-25.

33. Dues to Small Scale, Micro & Medium Enterprises:

The Company has obtained confirmations from suppliers and service providers in who have registered themselves under the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the company, the balance due to Micro, Small and Medium Enterprises as defined under the MSMED Act, 2006 is ` 4,723.69 (Thousands)'.

(i) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year: (Amount in Thousands)

Sr. No.	Particulars	2024-25	2023-24
1	Principal Amount remaining Unpaid	4,723.69	NIL
2	Interest Due and remained unpaid thereon	NIL	NIL



- The amount of interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year is –Rs. NIL
- The amount of interest due and payable for the period of delay in making payment (where principal has been paid but Interest under MSMED Act 2006 not paid is –Rs. NIL
- The amount of interest accrued and remaining unpaid at the end of each accounting year is –Rs. NIL
- The amount of further interest remaining 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 Micro, Small and Medium Enterprises Development Act, 2006 is – Rs. NIL

The above information is given to the extent available with the company.

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2025. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company and has been relied upon by the statutory auditors of the Company.

34. Rate of Depreciation

Reference has been invited Note 10 of the Financials. The notes contain the details of the Property Plant and Equipments. All the assets have been depreciated as per the useful life mentioned under Schedule II of the Companies Act, 2013.

35. Related Party Disclosures

i. List of Related parties:

a. Key Managerial Persons

	Name of the KMP	Nature of Relationship
a)	Mr. Sankalpa Bhattacharjee	Director
b)	Mr. Dibyendu Deepak	Director

b. Relatives of Key Managerial Persons

	Name of the Relatives of KMP	Nature of Relationship
a)	Mrs. Sanghamitra Bhattacharjee	Relatives of KMP

c. Enterprises that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the reporting enterprise (this includes holding companies, subsidiaries and fellow subsidiaries);

Name of the Entity	Nature of Relationship
Eway Consultancy Services LLP	Entity in which the directors are substantially interested
Enerjaa Infra Pvt. Ltd.	Entity in which the directors are substantially interested
Storeflex Pvt. Ltd.	Entity in which the directors are substantially interested
Repono Green Pvt. Ltd.	Entity in which the directors are substantially interested



ii. Summary of Related Party Transactions during the year

The Company has identified the following related party transactions as per Accounting Standard 18 issued by Institute of Chartered Accountants of India.

(Amount in Thousands)

Sr. No.	Name	Relationship	Nature of Transaction	March 31, 2025	March 31, 2024
1	Mr. Sankalpa Bhattacharjee	Director	Director's Remuneration	6,000.01	2,400.05
			Loan From Director (Closing Balance)	3,450.00	3,925.01
2	Mr. Dibyendu Deepak	Director	Director's Remuneration	6,000.01	2,400.05
			Loan From Director (Closing Balance)	1,400.00	3,925.00
3	Mrs. Sanghmitra Bhattacharjee	Relatives of KMP	Rent Paid	240.00	-
4	Eway Consultancy Services LLP	Sister Concern	Loan taken (Closing Balance)	-	3,092.22
5	Enerjaa Infra Pvt. Ltd.	Sister Concern	Loan given (Closing Balance)	36.00	36.00
6	Storeflex Pvt. Ltd.	Sister Concern	Loan given (Closing Balance)	-	2.50
7	Repono Green Pvt. Ltd.	Sister Concern	Loan given (Closing Balance)	28,280.21	20,701.39
			Interest Received	2,992.68	672.95

Notes:

- Related parties have been identified by the management and relied upon by the auditors.
- No amount has been provided for / written off / written back, pertaining to related parties.
- The abovementioned amounts are excluding GST (at applicable rates)

36. Contingent Liabilities & Commitments:

Sr. No.	Particulars	Amount in Thousands
A	Contingent Liabilities to the extent not provided for	
1	Government Taxes under Appeal	
	GST*	2,460.24
2	Guarantees	
	Bank Guarantees are provided under Contractual legal obligation	47,750.89
B	Capital Commitments	Nil
	* During the year company has received an order DRC-07 on account of disallowances of ITC for F.Y.2018-19, against the company has filed the Appeal in ADT-01.	

37. The Outstanding balances as at 31st March, 2025 in respect of certain Sundry Debtors, Creditors, Loans & advances and Deposits are subject to confirmation from respective parties and consequential reconciliation / adjustments arising there from, if any.



38. All current assets, loans & advances and other receivables are approximately of the value stated if realized in the ordinary course of business.

39. All figures have been rounded off to the nearest Rupee & presented as Rs. In '000s.

40. Information pursuant to para 5(viii)(a) of general instructions for preparation of statement of profit and loss

Value of exports of Services: ` 22,988.78 Thousands.

41. Information pursuant to para 5(viii)(b) of general instructions for preparation of statement of profit and loss

Expenditure in foreign currency: NIL

42. There are no litigations filed by the Company and against the company.

43. The Company has not entered into any long-term contracts including derivative contracts.

44. The Company is not required to transfer any amount to the Investor Education and Protection Fund under section 205C of the Companies Act, 1956 and Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001.

45: Other Notes:

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(ii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

(iii) "The Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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

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

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

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

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

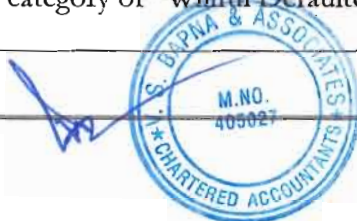
(v) The Company has complied with relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) & the Companies Act, 2013, to the extent applicable. The aforesaid transactions are not violative of the Prevention of Money-Laundering Act, 2002 (15 of 2003).

(vi) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), as there was no such act on companies



A. ADDITIONAL REGULATORY DISCLOSURES:

Sr. No	Particulars	Response															
1	Title deeds of Immovable Properties not held in name of the Company	The company has satisfactory ownership of immovable properties and all the title deeds are held in the name of the company															
2	Details of Revaluation of its Property, Plant and Equipment (including Right-of-Use Assets), the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017	The company has not revalued any of it's assets (including Right to use Assets) during the reporting period															
3	Details of Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (As per Note No.16)	<p>(a) Repayable on Demand:</p> <p>(b) Without specifying any terms or period of repayment:</p> <table> <tr> <th>Type of Borrower</th><th>Amount of loan or advance in the nature of loan outstanding</th><th>Percentage of the total Loans and advances in the nature of loans</th></tr> <tr> <td>Promoter</td><td></td><td></td></tr> <tr> <td>Directors</td><td>NA</td><td>NA</td></tr> <tr> <td>KMPs</td><td></td><td></td></tr> <tr> <td>Related parties</td><td></td><td></td></tr> </table>	Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage of the total Loans and advances in the nature of loans	Promoter			Directors	NA	NA	KMPs			Related parties		
Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage of the total Loans and advances in the nature of loans															
Promoter																	
Directors	NA	NA															
KMPs																	
Related parties																	
4	Disclosure with respect to Capital Work in Progress and Intangible Assets under Development	The Company holds no Capital Work in Progress <i>(either in the nature of Projects in Progress or Temporarily Suspended)</i> as on the Balance Sheet date or Intangible Assets which are under Development <i>(who's completion is overdue or exceeded it's cost compared to the original plan)</i> in it's books of accounts as on the reporting period.															
5	Disclosure w.r.t borrowings from banks or financial institutions on the basis of security of current assets	The Company has a Cash Credit from SBI bank which has been hypothecated against the Office Premises, Stock in trade and book debts and Personal Guarantees of Directors															
6	The Company hereby wishes to state that the company has maintained a positive Credibility and has not defaulted on payment of any loans/ instalments/ interest (by whatever name called) for the reporting period ending on 31 st March 2025. The company doesn't fall within the category of "Willful Defaulters" by any banks or Financial Institutions																



7	The company wishes to inform that based on the review of the records and information: <ol style="list-style-type: none"> Neither there have been no transactions with any Struck off Company u/s 248 or 256 of the companies act. Nor there have been any repayments / recoveries towards the balances brought forward from the parties who have filed for Strike off
8	A charge has been created on the Company's Book debts, Inventory (in future), Fixed Assets and other assets available on the Balance sheet as on the date of Audit and even future assets. The company has complied with all the requirements of registration of this charge and modification as and when required.
9	There have been no violations of the provisions of Section 2(87) of The Companies Act, 2013 read with Companies (Restriction on Number of Layers), 2017.
10	The company has not entered into any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 as on the Balance sheet date

As per our report on Even Date
For V S Bapna & Associates
Chartered Accountants
Firm Regn. No. 131079W



CA Virendra Bapna
(Proprietor)
M. No. 405027
UDIN: 25405027BMGNRJ9772

For and on behalf of Board of Directors



Sankar Bhatnagarjee
(Director)
DIN: 07557348

Dibyendu Deepak
(Director)
DIN: 06484282

Place: Navi Mumbai
Date: 05/05/2025

Note 46- Ratio Analysis

Notes to Financial Statements for the year ended 31st March, 2025 (Rs.in'000')

Ratios	Numerator Description	Denominator Description	Unit	FY 2024-25			FY 2023-24			Change	Explanation
				Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
Current Ratio	Total Current Assets	Total Current Liabilities	Times	1,79,742.77	1,04,440.71	1.72	98,062.83	58,833.16	1.67	3%	Increase in Current Assets & Current Liabilities in F.Y.24-25 as compared to F.Y.23-24
Debt-Equity Ratio	Total Debt (Short Term + Long Term)	Total Equity	Times	61,336.28	1,41,280.70	0.43	35,379.92	90,276.96	0.39	11%	Increase in Reserves in F.Y.24-25. Therefore increase in Total Equity
Debt-Service Coverage Ratio	Earnings for Debt service = Net profit before tax + Non-cash operating expenses + interest + other non cash adjustments + Interest on debt debited in P&L.	Debt service = Interest + Principal Repayment (Current debts only)	Times	81,331.40	8,406.64	9.67	59,642.54	2,746.64	21.71	-55%	Increase in EBIT & Increase in Finance Cost in F.Y.24-25 as compared to F.Y.23-24
Inventory Turnover Ratio	Revenue From Operations	Average Inventory	Times	5,11,154.64	1,838.68	278.00	3,40,058.58	692.50	491.06	-43%	Increase in Revenue from operations & increase in Inventory in F.Y.24-25
Trade Receivable Turnover Ratio	Revenue From Operations	Average Trade Receivable	Times	5,11,154.64	92,052.89	5.55	3,40,058.58	43,680.39	7.79	-20%	Increase in Revenue from operations & increase in Accounts Receivable in F.Y.24-25
Trade Payable Turnover Ratio	Revenue From Operations	Average Trade Payable	Times	5,11,154.64	16,746.48	30.52	3,40,058.58	11,205.94	30.35	1%	Increase in Revenue from operations & decrease in Trade Payable in F.Y.24-25
Net Capital Turnover Ratio	Revenue From Operations	Working Capital (i.e. Total current assets less Total Current Liabilities)	Times	5,11,154.64	75,302.06	6.79	3,40,058.58	39,229.67	8.67	-22%	Increase in Revenue from operations & increase in working capital in F.Y.24-25
Net Profit Ratio	Profit for the year after Tax	Revenue From Operations	Percentage	51,003.74	5,11,154.64	10%	40,342.15	3,40,058.58	12%	-16%	Increase in Revenue from operations & increase in Net Profit in F.Y.24-25
Return On Capital Employed	Earning before interest and taxes (EBIT)	Average capital Employed = Net Worth + Non-Current Liabilities	Percentage	81,331.40	2,02,616.98	40%	59,642.54	1,25,656.88	47%	-15%	Increase in EBIT & increase in Capital employed in F.Y.24-25
Return on Investment	Income Generated from Investment Funds	Total Assets	Percentage	NA	NA	NA	NA	NA	NA	NA	NA
Return on Equity Ratio	Profit for the year less preference dividend (if any)	Shareholder's Equity (i.e. ESC+Reserves & Surplus)	Percentage	51,003.74	1,41,280.70	36%	40,342.15	90,276.96	45%	-19%	Increase in PAT leads to increase in Reserves in F.Y.24-25



M/S. REPO NO LIMITED
CIN : U74999MH2017PLC290217

Note -7A Trade Payables : F.Y. 2024-25 (Rs.in'000')

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	4,723.69	0.00	0.00	0.00	4,723.69
(b) Others	8,846.40	0.00	0.00	0.00	8,846.40
(C) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
(d) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	13,570.09	0.00	0.00	0.00	13,570.09

Trade Payables : F.Y. 2023-24(Rs.in'000')

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) MSME	0.00	0.00	0.00	0.00	0.00
(b) Others	19,920.86	2.00	0.00	0.00	19,922.86
(C) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
(d) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	19,920.86	2.00	0.00	0.00	19,922.86



M/S. REPO NO LIMITED

CIN : U74999MH2017PLC290217

Note-14A

Trade Receivables : F.Y. 2024-25 (Rs.in'000')

Particulars	Less than 6 Months	6 Months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) Undisputed Trade receivables – considered good	1,15,161.13	1,480.90	45.34	779.48	0.00	1,17,466.85
(b) Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(c) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(d) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Less: Provisions for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,15,161.13	1,480.90	45.34	779.48	0.00	1,17,466.85

Trade Receivables : F.Y. 2023-24 (Rs.in'000')

Particulars	Less than 6 Months	6 Months - 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
(a) Undisputed Trade receivables – considered good	63,334.06	12.82	2,975.46	259.85	56.74	66,638.93
(b) Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(c) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(d) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Less: Provisions for doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
Total	63,334.06	12.82	2,975.46	259.85	56.74	66,638.93





REPONO LIMITED

(Formerly known as Repono Private Limited)

Board's Report

To

The Members of

REPONO LIMITED

(Formerly known as Repono Private Limited)

Your Directors have pleasure in presenting the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2025

1. FINANCIAL HIGHLIGHTS

The financial performance of your company for the year ending March 31, 2025, is summarized below:

(Amount in Thousands)

Particulars	2024-25	2023-24
Revenue from Operations	5,11,154.64	3,40,058.58
Other Income	4,786.59	1,348.18
Profit before Interest and Depreciation, Other expenses and Tax	1,47,233.15	86,243.68
Finance Cost	5,753.48	787.36
Depreciation and amortization expenses	8,156.87	2,999.82
Other expenses	61,115.16	25,252.97
Net Profit before Tax	72,207.64	57,203.53
Tax Expense	21,769.73	16,510.86
Deferred Tax	-565.83	350.52
Net Profit after Tax	51,003.74	40,342.15

2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the reporting period company's performance was satisfactory in terms of revenue generation as the same has generated total revenue of Rs. 51,11,54,639.02 in comparison to the last year's turnover of Rs. 34,00,58,578.69.

Further, after meeting out all the administrative and other expenditures, the company has earned Net profit of Rs. 5,10,03,738.06 in comparison to Net profit in Previous Financial year of Rs. 4,03,42,152.52. The Board is taking the necessary steps to improve the performance of the Company and to have better working results in the coming years.

3. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The company has not transferred any amounts in the Reserves in terms of Section 134(3)(J) of the Companies Act, 2013.

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

4. DIVIDEND

The Board of Directors of the Company, after considering holistically the relevant circumstances has not recommended any dividend for the current financial year with a view to conserve the profits generated.

5. CHANGE IN NATURE OF BUSINESS

During the period under review, the Company has not changed its line of business in such a way that amounts to commencement of any new business or discontinuance, sale or disposal of any of its existing businesses or hiving off any segment or division.

6. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates on the date of this report.

However during the period under review, the shareholders of the Company vide resolution dated 29/07/2024 have approved the conversion of the Company into the Public Company for expanding the business activities of the Company.

7. SHARE CAPITAL

A. AUTHORISED CAPITAL

During the year under review, the Authorized Share Capital of the Company has been increased from Rs. 3,00,00,000 (Rupees Three Crores Only) divided into 30,00,000 (Thirty Lakhs) Equity Shares of the face value of Rs.10/- each to Rs. 11,50,00,000 (Rupees Eleven Crores Fifty Lakhs Only) divided into 1,15,00,000 (One Core and Fifteen Lakhs) Equity Shares of the face value of Rs.10/- each vide shareholder resolution dated 16/07/2024

The authorized share capital as on March 31, 2025 is as follows:

S. No.	Type of Share	No. of Shares	Value per share (in Rs.)	Total Amount (in Thousands)
1	Equity Share	11500000	10	115,000.00
Total				115,000.00

B. PAID UP CAPITAL

During the Financial Year under review, the Company has increased its Paid Up Share Capital by an aggregate nominal value of Rs. 5,00,00,000 (Rupees five crores only) divided into 50,00,000 equity shares of each price of Rs. 10/- per share vide resolution dated 24/07/2024 .

The paid up share capital as on March 31, 2025 is as follows:

S. No.	Type of Share	No. of Shares	Value per share (in Rs.)	Total Amount (in Thousands)
1	Equity Shares with Voting Rights	75,00,000	10	75,000
Total				75,000

C. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

Registered Office. S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

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REPO NO LIMITED
(Formerly known as Repono Private Limited)

D. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review

E. BONUS SHARES

The Company has issued 50,00,000 shares of Rs 10 each aggregating to Rs. 5,00,00,000 as Bonus Shares to the existing shareholders of the Company in the ratio of 2:1 in accordance with the provisions of Section 63 of the Companies Act, 2013 read with Rule 14 of the Companies(Share Capital and Debentures), Rules 2014.

F. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

G. SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any shares with differential rights during the year under review.

8. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There was no unclaimed/unpaid dividend, application money, debenture interest and interest on deposits as well as the principal amount of debentures and deposits, remaining unclaimed/ unpaid in relation to the Company hence the Company is not required to transfer any amount to Investor Education and Protection Fund (IEPF).

9. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

During the financial year under review, the Particular of loans/ Guarantee/investments made under section 186 is given in **Annexures-2** and is attached to this report.

10. INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint venture or Associate Company.

11 DEPOSITS

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

12 RELATED PARTY TRANSACTIONS

The Company has entered into various Related Parties Transactions as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act Further all the necessary details of transaction entered with the related parties are attached herewith in form no. AOC-2 for your kind perusal and information, said is annexed and mark as **Annexure-3** Further the Related Party Transactions has been disclosed in Note No. 35 of Financial Statements of the Company.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the current financial year the following changes have occurred in the constitution of directors of the company.

S. No.	Name	Designation	Appointment /Cessation/ Change Designation	Date of appointment /cessation/ change designation
1	Dipti Taparia	Independent	Appointment	02/07/2024

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

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REPO NO LIMITED
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		Additional Director		
2	Dipti Taparia	Independent Director	Change in Designation	20/08/2024
3	Dibyendu Deepak	Managing Director	Change in Designation	01/08/2024
4	Sankalpa Bhattacharjee	Director and Chairman	Change in Designation	29/07/2024
5	Lajpat Rai Gupta	Independent Additional Director	Appointment	02/07/2024
6	Lajpat Rai Gupta	Independent Director	Change in Designation	20/08/2024
7	Sivaraman Gopalakrishnan	Additional Director	Appointment	02/07/2024
8	Sivaraman Gopalakrishnan	Non - Executive Director	Change in Designation	20/08/2024
9	Akruti Panchal	Company Secretary	Appointment	01/07/2024
10	Akruti Panchal	Company Secretary	Cessation	05/09/2024
11	Manoj Kumar Pandey	CFO	Appointment	16/08/2024
12	Manish Srivastava	Additional Director	Appointment	02/07/2024
13	Manish Srivastava	Non - Executive Director	Change in Designation	20/08/2024
14	Manish Srivastava	Director	Cessation	05/09/2024
15	Jinesh Mistry	Company Secretary	Appointment	10/09/2024

The Composition of board of directors as on 31/03/2025 is as following:

S. No.	Name	Designation	DIN	Date of Appointment
1	Dibyendu Deepak	Managing Director	06484282	12/09/2017
2	Dipti Taparia	Independent Director	07132459	02/07/2024
3	Lajpat Rai Gupta	Independent	06554633	02/07/2024

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REPO NO LIMITED
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		Director		
4	Sankalpa Bhattacharjee	Director	07557348	06/02/2017
5	Sivaraman Gopalakrishnan	Director	01058905	02/07/2024
6	Jinesh Mistry	Company Secretary	BHFBPM5490R	10/09/2024
7	Manoj Kumar Pandey	CFO	AAKPP9045I	16/08/2024

14. DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of the Act, read with the Schedules and Rules issued thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force). The Independent Directors have also confirmed that they have complied with the Company's code of conduct prescribed in Schedule IV to the Companies Act, 2013.

It is to be further noted that and per the provisions of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (as amended from time to time), every Independent Director appointed in the company is required to clear the online proficiency self-assessment test conducted by the institute within a period of two years from the date of inclusion of his name in the data bank, failing which, his/her name shall stand removed from the databank of the Institute. In accordance with the said, all the Independent Directors of the company have registered their name as Independent Directors in the Database of IICA and have cleared the said online proficiency self-assessment test.

15. NUMBER OF MEETING OF BOARD OF DIRECTORS

During the Financial Year, the Company held 15 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

S. No.	Date of Meeting	Board Strength	No. of Directors Present
1	15/04/2024	2	2
2	10/06/2024	2	2
3	20/06/2024	2	2
4	24/06/2024	2	2
5	01/07/2024	2	2
6	02/07/2024	2	2
7	24/07/2024	6	6
8	29/07/2024	6	6
9	16/08/2024	6	6

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

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REPO NO LIMITED
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10	05/09/2024	5	5
11	20/09/2024	5	5
12	24/09/2024	5	2
13	11/10/2024	5	5
14	24/12/2024	5	5
15	03/03/2025	5	5

16. GENERAL MEETING(S) HELD DURING THE YEAR

During the financial year, following general meetings were held. The provisions of the Companies Act, 2013 were adhered to while conducting the meetings:

S. No.	Nature of meeting	Date of Meeting	Total Number of Members as on the date of the meeting	No. of Members Present
1	Extra Ordinary General Meeting	20/04/2024	2	2
2	Extra Ordinary General Meeting	16/07/2024	9	9
3	Extra Ordinary General Meeting	29/07/2024	9	9
4	Extra Ordinary General Meeting	20/08/2024	9	9
5	Annual General Meeting	20/09/2024	9	7
6	Extra Ordinary General Meeting	25/09/2024	9	8

17. COMMITTEE MEETINGS HELD DURING THE YEAR

During the Financial Year, the following committee meetings were held by the committees as constituted as per the provisions of the Companies Act, 2013:

S. No.	Committee Name	Date of Meeting	Total Number of Members as on the date of the meeting	No. of Members Present
1	Audit Committee	01/10/2024	3	3
2	Nomination and Remuneration Committee	01/10/2024	3	3
3	Stakeholders Relationship Committee	01/10/2024	3	3
4	Audit Committee	20/01/2025	3	3

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

18. COMMITTEES OF BOARD

1. NOMINATION AND REMUNERATION COMMITTEE

I. Company has constituted this Committee in compliance of the provisions of Section 178(3) of the Companies Act, 2013 read with Companies (Meeting of Board and its Powers) Rules, 2014

II. The broad terms of reference of the Nomination and Remuneration Committee are as under:

1. Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance,
2. Formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration for directors, KMPs and other employees;
3. Formulation of criteria for evaluation of performance of independent directors and the board of directors;
4. Devising a policy on diversity of board of directors,
5. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
6. Determine our Company's policy on specific remuneration package for the Managing Director / Executive Director including pension rights;
7. Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors;
8. Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
9. Decide the amount of Commission payable to the Whole Time Directors;
10. Review and suggest revision of the total remuneration package of the Executive Directors keeping in view the performance of the Company, standards prevailing in the industry, statutory guidelines etc, and
11. To formulate and administer the Employee Stock Option Scheme III. The composition of the Nomination and Remuneration Committee is given below:

Name of the Member	Position held in the Committee	Category of the Member
Mr. Lajpat Rai Gupta	Chairman	Non-Executive, Independent Director
Ms. Dipti Taparia	Member	Non-Executive, Independent Director
Mr. Sivaraman Gopalakrishnan	Member	Non-Executive Director

2 AUDIT COMMITTEE

I. The Audit Committee of the Company is constituted in line with the provisions of Section 177 of the Companies Act, 2013 read with Companies (Meeting of Board and its Powers) Rules, 2014.

II. The Audit Committee invites executives, as it considers appropriate (particularly the head of the finance function), representatives of the statutory auditors and representatives of the internal auditors to be present at its meetings. The Company Secretary acts as the secretary to the Audit Committee.

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

III. The composition of the Audit Committee is given below:

Name of the Member	Position held in the Committee	Category of the Member
Mr. Lajpat Rai Gupta	Chairman	Non-Executive, Independent Director
Ms. Dipti Taparia	Member	Non-Executive Independent Director
Mr. Dibyendu Deepak	Member	Managing Director

3. STAKEHOLDERS RELATIONSHIP COMMITTEE

I. The composition of the Stakeholders Relationship Committee is given below:

Name of the Member	Position held in the Committee	Category of the Member
Mr. Sivaraman Gopalakrishnan	Chairman	Non-Executive Director
Ms. Dipti Taparia	Member	Non-Executive Independent Director
Mr. Sankalpa Bhattacharjee	Member	Director

19. CORPORATE SOCIAL RESPONSIBILITIES (CSR)

The company's CSR initiatives and activities are aligned to the requirements of Section 135 of the Act. The brief outline of the CSR policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in "**Annexure-4**" of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014

20. RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

21. BOARD EVALUATION

The provision of section 134(3) (p) relating to board evaluation is not applicable to the company.

22. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period,

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REPO NO LIMITED
(Formerly known as Repono Private Limited)

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis; and

(e) Company being unlisted sub clause (e) of section 134(5) is not applicable.

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. FRAUD REPORTING

There were no frauds reported by the auditor during the year under sub-section (12) of section 143 other than those which are reportable to the Central Government.

24. EXTRACT OF ANNUAL RETURN

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 in Form MGT-9 is annexed herewith for your kind perusal and information. **(Annexure-1)**

In compliance to provisions of section 134 (3) (a) of the Companies Act, 2013 copy of the Annual Return referred to in sub section (3) of Section 92 of the Act as prepared in Form No. MGT 7 is placed on the website of the company, weblink of the same is <http://reponowarehousing.com>.

25. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) CONSERVATION OF ENERGY:

Steps taken / impact on conservation of energy, with special reference to the following.

(i) Steps taken or impact on conservation of energy:

The Corporation is taking due care for using electricity in the office and its branches

(ii) Steps taken by the company for utilizing alternate sources of energy including waste generated:

The Corporation usually takes care for optimum utilization of energy.

(iii) Capital investment on energy conservation equipment:

No capital investment on energy Conservation equipment made during the financial year.

(B) TECHNOLOGY ABSORPTION:

(i) Efforts, in brief, made towards technology absorption: NA

(ii) Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc. NA

(iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: NA

(a) Details of technology imported: NA

(b) Year of import: NA

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REPO NO LIMITED
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- (c) Whether the technology been fully absorbed: NA
(d) If not fully absorbed, areas where absorption has not taken place, and the reasons therefore: NA
(iv) The expenditure incurred on Research and Development: NA

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows
(Amount in Thousands)

Foreign Exchange earned	22988.78
Foreign Exchange outgo	

26. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

27. AUDITORS:

♦ **STATUTORY AUDITORS & THEIR REPORT**

Pursuant to the section 139 of the Companies Act, 2013, M/s V S BAPNA & ASSOCIATES, Chartered Accountants (FRN :131079W), were appointed as the Statutory Auditor of the Company in the Meeting held on 20/04/2024 to fulfill the casual vacancy which arose on 15/04/2024 due to the Resignation of M.R.PANDEY & CO and who shall hold the office till the conclusion of the ensuing Annual general meeting

The Board of Directors has recommended the appointment of M/s V S BAPNA & ASSOCIATES, Chartered Accountants (FRN: 131079W), as the Statutory Auditors of the Company for a term of consecutive years commencing from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting of the company to be held for the financial year 2029 subject to the approval of shareholders in the Annual General Meeting.

The Company has received eligibility certificate cum consent letter from M/s V S BAPNA & ASSOCIATES, Chartered Accountants, to the effect that the appointment, if made, would be in accordance with limits specified under section 141 of the Companies Act, 2013.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

♦ **COST AUDITOR**

The Cost Audit pursuant to section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 is not applicable to the company.

♦ **SECRETARIAL AUDITOR**

The Secretarial Audit is not applicable to the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

♦ **INTERNAL AUDITOR**

Pursuant to Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, the provisions for the appointment of an Internal Auditor are applicable to certain classes of companies. Since the Company does not fall under the criteria specified in the aforementioned section and rules, the requirement for appointing an Internal Auditor is not applicable to the Company for the financial year under review.

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

28. CREDIT RATING OF SECURITIES

The Company has not obtained any credit rating of its securities.

29. DETAILS OF CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

No corporate insolvency resolution process is initiated against your Company under Insolvency and Bankruptcy Code, 2016 (IBC).

30. DETAILS OF FAILURE TO IMPLEMENT ANY CORPORATE ACTION:

During the year the Company has not failed to execute any corporate action.

31. STATEMENT REGARDING COMPLIANCES OF APPLICABLE SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

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

The company has in place an anti sexual harassment policy in line with the requirements of the sexual harassment of women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Further the company was committed to providing a safe and conducive work environment to its employees during the year under review. Your directors further state that during the year under review, there were no cases filed pursuant to the sexual harassment of women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Summary of sexual harassment complaints received and disposed of during the financial year: -

No. of complaints received: Nil

No. of complaints disposed of: Nil

No. of complaints pending: Nil

No. of complaints unsolved: Nil

33. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Provisions of Vigil Mechanism under Section 177(9) and (10) of the Companies Act, 2013 are not applicable to the company.

34. CAUTIONARY STATEMENT

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

35. DETAILS OF DIFFERENCE IN VALUATION

The company was not required to give details of the difference in valuation since it is not applicable to the Company for the financial year under review

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

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REPO NO LIMITED
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Annexure –4

ANNUAL REPORT ON CSR ACTIVITIES

1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

The Company is committed towards sustainable growth and development. The Company promotes a strong corporate culture which emphasizes integrating CSR values with business goals.

To attain its CSR objectives in a professional and integrated manner, the Company shall focus on a number of principles, examples of which may include:

- a) Emphasize on providing basic nutrition/health care facilities with special focus on activities affecting children, women, elderly and terminally ill.
- b) Using environment friendly and safe processes in production.
- c) Encourage the development of human capital of the Nation by expanding human capabilities through skills development, vocational training etc and improve potential for meaningful employment.
- d) Assist in skill development by providing education and technical expertise to the marginalized thereby empowering them towards a dignified life.
- e) Participate in rural development projects and development activities in the surrounding area.
- f) Promoting the wellbeing and development of employees and their families through an inspiring corporate culture that engenders good values.
- g) At the time of national crisis, as a company it is imperative for us to respond to emergency situations & disasters by providing timely help to affected victims and their families

2. The Composition of the CSR Committee

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
NA				

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:
<https://repono.in/policies.php>

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

5. (a) Average net profit of the company as per section 135(5): Rs. 2,86,01,213

(b) Two percent of average net profit of the company as per section 135(5): Rs. 5,72,024

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. – Nil

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

(d) Amount required to be set off for the financial year, if any – Nil

(e) Total CSR obligation for the financial year ((b)+(c)-(d)): Rs. 5,72,024

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 5,72,024

(i) Details of CSR amount spent against ongoing projects for the financial year:

Sl. No	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration	Amount allocated for the project (in Rs.)	Amount spent in the Current Financial Year (in Rs.)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.)	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State	District						Name	CSR Reg. No.
-	-	-	-	-	-	-	-	-	-	-	-	-

(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District			Name	CSR Reg. No.
1	Activity for Promoting Healthcare including Preventive Health Care	Health Care	No	Delhi-NCR	Delhi	572024	Yes	Global Social Welfare Organisation	CSR00065147

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPONO LIMITED
(Formerly known as Repono Private Limited)

(b) Amount spent in Administrative Overheads: Nil

(c) Amount spent on Impact Assessment, if applicable: Nil

(d) Total amount spent for the Financial Year (a+b+c): Rs. 5,72,024

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

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
5,72,024	NA				

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

SI No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	5,72,024
(ii)	Total amount spent for the Financial Year	5,72,024
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	0
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years: Not Applicable

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount	Date of transfer		
1	FY - 1	-	-	-	-	-	-	-
2	FY - 2	-	-	-	-	-	-	-

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

DATE: 05/05/2025
PLACE: Navi Mumbai

Annexure 1

Form No. MGT-9

As on the financial year ended on 31.03.2025

I. REGISTRATION AND OTHER DETAILS:

i.	CIN :	U74999MH2017PLC290217
ii.	Registration Date:	06/02/2017
iii.	Name of the Company:	REPO NO LIMITED
iv.	Category / Sub-Category of the Company :	Company limited by shares/Non-government company
v.	Address of the Registered office :	S-Wing, 3rd Floor, Office No. 3061,, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Thane, Maharashtra, India, 400703
vi.	Telephone and Email :	Contact No: 9818072899 Email id: sankalp@reponowarehousing.com
vii.	Whether listed company :	Unlisted
viii.	Name, Address and Contact details of Registrar and Transfer Agent :	CAMEO CORPORATE SERVICES LIMITED Subramanian Building', No.1, Club House Road, Chennai 600002

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:

S. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1	Storage and warehousing n.e.c. (includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles etc. Also so included is storage of goods in foreign trade zones)	5210	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name And Address of The Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section/Remark
--------	---------------------------------	---------	--------------------------------	------------------	---------------------------

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPONO LIMITED
(Formerly known as Repono Private Limited)

Not Applicable

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	250000	250000	100.00	741150	-	741150	98.82	98.53
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	250000	250000	100.00	741150	741150	-	98.82	98.53
(2) Foreign									
a) NRI Individual	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding	-	250000	250000	100.00	741150	741150	-	98.82	98.53

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

of Promoter (A) = (A)(1)+(A)(2)									
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt (s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B) (1):-	-	-	-	-	-	-	-	-	-
2. Non- Institutions									
a) Bodies Corp									
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	36000	-	36000	0.48	100
ii) Individual shareholders	-	-	-	-	52500	-	52500	0.7	100

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

holding nominal share capital in excess of Rs 1 lakh									
c) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	88500	-	88500	1.18	100
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	88500	-	88500	1.18	100
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	250000	250000	100.00	750000	-	750000	100	66.66

ii. Shareholding of Promoters

S. No	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Mr. Sankalpa Bhattacharjee	125000	50	0	371325	49.51	0	0.49
2	Mr. Dibyendu Deepak	125000	50	0	369825	49.31	0	0.69

iii. Change in Promoters' Shareholding:

S. No.	Shareholder's Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the	No. of Shares	% of total Shares of the

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

				company		company
1	Mr. Sankalpa Bhattacharjee	1) Allotment of 2475500 Equity Shares with Voting Rights on 24/07/2024 2) Transferred 3000 Equity Shares with Voting Rights to Pramod Shrimant Salunkhe dated 20/06/2024 3) Transferred 5000 Equity Shares with Voting Rights to Anuradha Pandey dated 20/06/2024 4) Transferred 2000 Equity Shares with Voting Rights to Mukesh Girdhar Thakur dated 20/06/2024 5) Transferred 2250 Equity Shares with Voting Rights to Amit Gupta dated 20/06/2024	1250000	50	3713250	49.51
2	Mr. Dibyendu Deepak	1) Allotment of 2465500 Equity Shares with Voting Rights on 24/07/2024 2) Transferred 12500 Equity Shares with Voting Rights to Taruna Bakshi dated 20/06/2024 3) Transferred 2000 Equity Shares with Voting Rights to Boota Singh dated 20/06/2024 4) Transferred 750 Equity Shares with Voting Rights to Amit Gupta dated 20/06/2024 5) Transferred 2000 Equity Shares with Voting Rights to Rajat	1250000	50	3698250	49.31

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290

**REPO NO LIMITED****(Formerly known as Repono Private Limited)**

		Sharma dated 20/06/2024				
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iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

S. No.	Shareholder's Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Taruna Bakshi	1) Allotment of 25000 Shares on 24/07/2024 3) Acquired 12500 shares through transfer from Dibyendu Deepak dated 20/06/2024	0	0	37500	0.5
2	Pramod Shrimant Salunkhe	1) Allotment of 6000 Shares on 24/07/2024 3) Acquired 3000 shares through transfer from Sankalpa Bhattacharjee dated 20/06/2024	0	0	9000	0.12
3	Boota Singh	1) Allotment of 4000 Shares on 24/07/2024 3) Acquired 2000 shares through transfer from Dibyendu Deepak dated 20/06/2024	0	0	6000	0.08
4	Anuradha Pandey	1) Allotment of 10000 Shares on 24/07/2024 3) Acquired 5000 shares through transfer from Sankalpa Bhattacharjee dated 20/06/2024	0	0	15000	0.2
5	Mukesh Girdhar Thakur	1) Allotment of 4000 Shares on 24/07/2024 3) Acquired 2000 shares through transfer from Sankalpa Bhattacharjee dated 20/06/2024	0	0	6000	0.08
6	Amit Gupta	1) Allotment of 6000 Shares on 24/07/2024 3) Acquired 750 shares through transfer from	0	0	9000	0.12

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

		Dibyendu Deepak dated 20/06/2024 4) Acquired 2250 shares through transfer from Sankalpa Bhattacharjee dated 20/06/2024				
7	Rajat Sharma	1) Allotment of 4000 Shares on 24/07/2024 3) Acquired 2000 shares through transfer from Dibyendu Deepak dated 20/06/2024	0	0	6000	0.08

v. Shareholding of Directors and Key Managerial Personnel:

S. No.	For Each of the Directors and KMP	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Mr. Sankalpa Bhattacharjee	1) Allotment of 2475500 Equity Shares with Voting Rights on 24/07/2024 2) Transferred 3000 Equity Shares with Voting Rights to Pramod Shrimant Salunkhe dated 20/06/2024 3) Transferred 5000 Equity Shares with Voting Rights to Anuradha Pandey dated 20/06/2024 4) Transferred 2000 Equity Shares with Voting Rights to Mukesh Girdhar Thakur dated 20/06/2024 5) Transferred 2250 Equity Shares with Voting Rights to Amit Gupta dated 20/06/2024	1250000	50	3713250	49.51
2	Mr. Dibyendu	1) Allotment of	1250000		3698250	49.31

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

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REPO NO LIMITED
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Deepak	2465500 Equity Shares with Voting Rights on 24/07/2024 2) Transferred 12500 Equity Shares with Voting Rights to Taruna Bakshi dated 20/06/2024 3) Transferred 2000 Equity Shares with Voting Rights to Boota Singh dated 20/06/2024 4) Transferred 750 Equity Shares with Voting Rights to Amit Gupta dated 20/06/2024 5) Transferred 2000 Equity Shares with Voting Rights to Rajat Sharma dated 20/06/2024		50		
--------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	----	--	--

V. Indebtedness of the Company including interest outstanding/accrued but not due for payment:

(Amount in Thousands)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	24,437.68	10,942.24	0	35379.9
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	24,437.68	10,942.24	0	35379.9
Change in Indebtedness during the financial year				
Addition				
Reduction				
Net Change				
Indebtedness at the end of the financial year				

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

i) Principal Amount	56,486.27	4,850	0	61336.2
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	56,486.27	4,850	0	61336.2

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

(Amount in thousands)

S. No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
1	Remuneration	Mr. Dibyendu Deepak	6000.01

B. Remuneration to other directors:

(Amount in thousands)

S. No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
1	Remuneration	Mr. Sankalpa Bhattacharjee	6000.01

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD:

S. No.	Particulars of Remuneration	Key Managerial Personnel			
		(CEO)	(CS)	(CEO)	Total
	Gross salary		134.67	1500.74	1635.41
1	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
2	Stock Option				0
3	Sweat Equity				0
4	Commission				0
	as % of profit				
	Others, specify				
5	Others, please specify		134.67	1500.74	1635.41
	Total	0	134.67	1500.74	1635.41

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of	Brief	Details of	Authority	Appeal
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Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
Mumbai, Maharashtra, India, 400 703

CIN: U74999MH2017PLC290217 | GSTIN: 27AAICR0832Q1ZW

Website: www.repono.in | Email: info@repono.in | Telephone: 022-4014 8290



REPO NO LIMITED
(Formerly known as Repono Private Limited)

Annexure-2

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

(Amount in thousands)

Nature of transaction	Name of the person or body corporate whose securities have been acquired	Amount of investment/acquisition /loan In Rupees
Loan	Repono Greens Pvt. Ltd.	28,280.21
Loan	Duchem Logistics LLP	1,848.09

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
REPO NO LIMITED
(Formerly known as Repono Private Limited)


Dibyendu Deepak
DIN : 06484282
Managing Director


Sankalpa Bhattacharjee
DIN : 07557348
Director


Date: 05/05/2025
Place: Navi Mumbai



REPONO LIMITED
(Formerly known as Repono Private Limited)

	the Companies Act	Description	Penalty/ Punishment/ Compounding fees imposed	[RD/NCLT/ COURT]	made, if any (give details)
A. COMPANY					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
REPONO LIMITED
(Formerly known as Repono Private Limited)


Dibyendu Deepak
DIN : 06484282
Managing Director


Sankalp Bhattacharjee
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REPO NO LIMITED
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36. INTERNAL FINANCIAL CONTROLS

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations
2. All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.
3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.
4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

37. DETAILS OF ONE TIME SETTLEMENT

The company did not avail any such onetime settlement during the Financial Year, therefore disclosure of the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable to the Company.

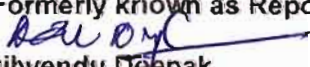
38. ACKNOWLEDGEMENTS

Your Directors would like to express their thanks for the co-operation, assistance, support and guidance extended by the Bankers, Central and State Government, Local Authorities and other regulatory Authorities. The Board places on record its appreciation for the valuable patronage, co-operation and goodwill received by it from clients, Business associates and our most valuable shareholders.

The Directors also place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
REPO NO LIMITED

(Formerly known as Repono Private Limited)


Dibyendu Deepak

DIN : 06484282

Managing Director


Sankalp Bhattacharjee

DIN : 07557348

Director

Registered Office: S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi
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REPO NO LIMITED
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Annexure-3

Form No. AOC-2

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

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

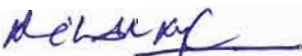
1. Details of contracts or arrangements or transactions not at arm's length basis : NA

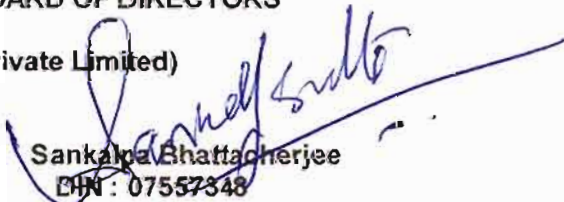
2. Details of material contracts or arrangement or transactions at arm's length basis

(Amount in Thousands)						
SN	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1	Mrs. Sanghmitra Bhattacharjee (Relative of Director)	Rent	During the year	240/-	15/04/2024	-

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
REPO NO LIMITED

(Formerly known as Repono Private Limited)


Dibyendu Deepak
DIN : 06484282
Managing Director


Sankalpa Bhattacharjee
DIN : 07557348
Director

Date: 05/05/2025
Place: Navi Mumbai



REPONO LIMITED
(Formerly known as Repono Private Limited)

3	FY - 3	-	-	-	-	-	-	-
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8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created/ acquired: - Not Applicable

9. Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl No.	Short particulars of the property or asset(s) [including Complete address and location of the property]	Pincode of the Property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered Address
NA							

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

For & on behalf of the Board of Directors REPONO LIMITED
(Formerly known as Repono Private Limited)


Dibyendu Deepak
DIN : 06484282
Managing Director


Sankar Bhattacharjee
DIN : 07557348
Director

DATE: 05/05/2025
PLACE: NAVI MUMBAI