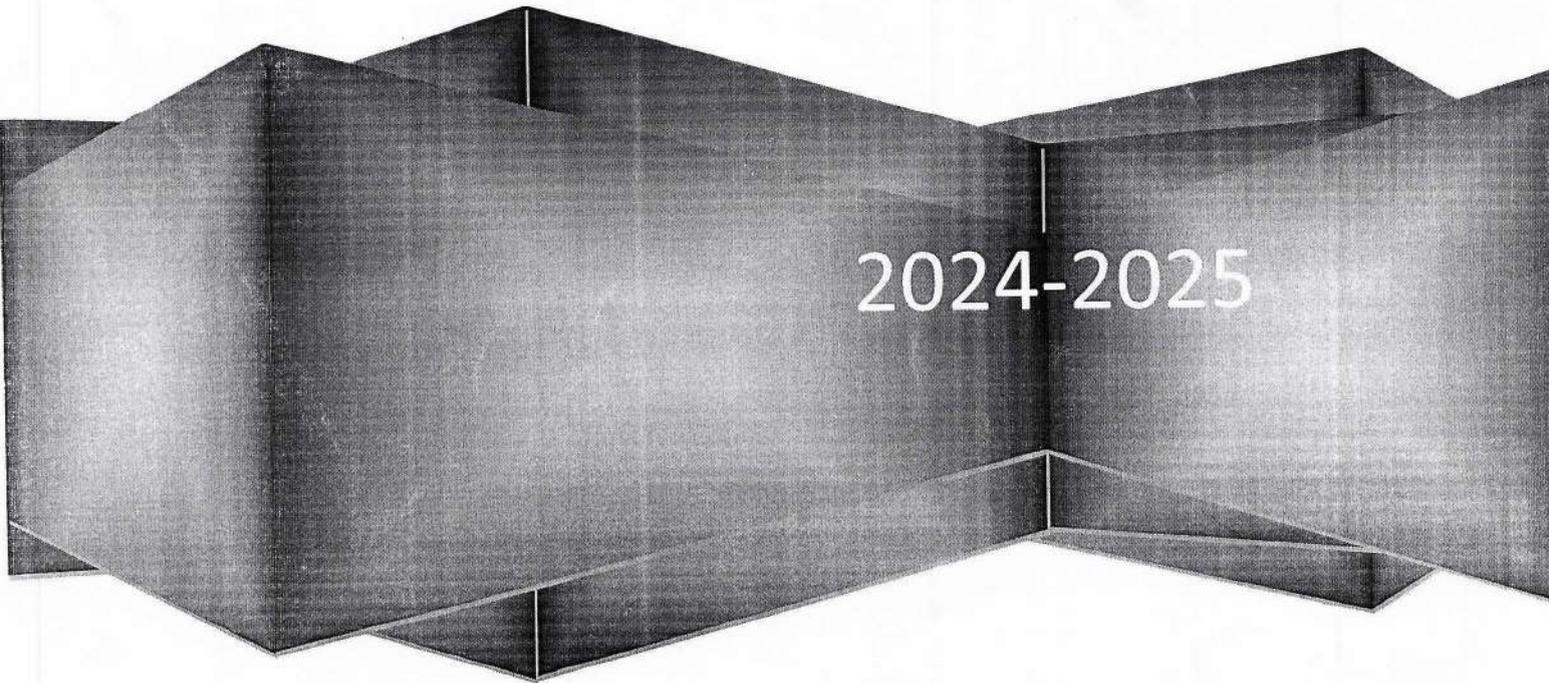


**MIDPOINT COMMODEAL PRIVATE
LIMITED**

STANDALONE FINANCIAL STATEMENTS



2024-2025

Corporate Profile

BOARD OF DIRECTORS

Sandeep Kumar Khemka

Ashish Singh

REGISTERED OFFICE

Unit No 1, 11 Crooked Lane
Ground Floor

Kolkata-700069,

West Bengal

AUDITORS:

Neha Chaudhary &
Associates
Chartered Accountants

MIDPOINT COMMODEAL PRIVATE LIMITED

GROUND FLOOR, UNIT NO-1
11 CROOKED LANE, KOLKATA-700069, WEST BENGAL

CIN:U68200WB2010PTC153441

Email Id - midpointcommodeal@gmail.com

DIRECTOR'S REPORT

Dear Shareholders,

The Directors of Midpoint Commodeal Private Limited are pleased to present to you the Annual Report, along with the audited accounts, for the financial year ended March 31, 2025.

Financial Performance

The summarized results of your Company are given in the table below:

(Figures in Rs.)

Particulars	Financial Year ended	
	Standalone	
	31/03/2025	31/03/2024
Total Income	6,39,91500.00	2,11,37,813.00
Profit/(loss) before Interest, Depreciation & Tax (EBITDA)	1,03,03,585.00	37,97,565.00
Finance Charges & Depreciation	73,22,541.00	0.00
Exceptional / Extraordinary Items	0.00	2,12,379.00
Provision for Tax	7,50,270.00	9,55,770.00
Deferred Tax	0.00	0.00
Net Profit/(Loss) After Tax	22,30,774.00	26,29,416.00

*previous year figures have been regrouped/rearranged wherever necessary.

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 Section 211 (3C) of the Companies Act, 1956 (which continue to be applicable in respect of Section 133 of the Companies Act, 2013 in terms of Rule 7 of The Companies (Accounts) Rules, 2014) and the relevant provisions of the Companies Act, 1956 / Companies Act, 2013, as applicable. Accounting policies have been consistently applied except where a newly issued accounting standard, if initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. Management evaluates all recently issued or revised accounting standards on an ongoing basis.

During the year under consideration the company has prepared merged balance sheet for the current financial year and the previous financial year.

Summary of Operations

During the year, the income of your Company increased from Rs. **2,11,37,813.00** to Rs. **6,39,91500.00** for FY 2024-25. Your Company's profit after tax stood at Rs. **22,30,774.00** vis-à-vis Rs. **26,29,416.00** vis- in the previous year.

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Reserves

During the year, the Company had earned profit after Tax amounting to Rs. **22,30,774.00**. The resultant amount has been carried forward to Reserves & Surplus. The Closing Balance of Profit & Loss account as on 31st March, 2025 is Rs. **1,86,96,605.00**.

Dividend

The Board of Directors of the Company has not recommended any dividend on equity share for FY 2024-25.

Details of Board meetings

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The Board / Committee Meetings are pre-scheduled and a tentative annual calendar of the Board and Committee Meetings is circulated to the Directors in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings.

The notice of Board meeting is given well in advance to all the Directors. Usually, meetings of the Board are held in Kolkata at the registered office of the Company. The Agenda of the Board / Committee meetings is circulated at least a week prior to the date of the meeting. The Agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

The maximum interval between any two meetings did not exceed 120 days. The Board met 12 times in financial year 2024-25. The details of such Board Meetings are as follows:

Name of the Director	Category	Number of Board meeting held during F.Y. 2024-25	Number of Board meeting attended during F.Y. 2024-25
Sandeep Kumar Khemka	Additonal Director	9	9
Ashish Singh	Director	12	12
Sandeep Kumar Rungta	Director	4	4

Meetings Of The Board Of Directors

During the Financial year 2024-25 the Company held 12(twelve) Board Meetings of the Board of Directors as per section 173 of the companies act,2013 which is summarized in below table.

S.NO	Date of Meeting	Total No. of Directors	NO. of Directors attended	% of attendance
1.	08/04/2024	2	2	100
2.	03/05/2024	2	2	100
3.	20/06/2024	2	2	100
4.	02/07/2024	2	2	100
5.	10/07/2024	2	2	100
6.	09/09/2024	2	2	100
7.	30/10/2024	2	2	100
8.	26/11/2024	2	2	100
9.	13/12/2024	2	2	100
10.	13/01/2025	2	2	100
11.	10/02/2025	2	2	100
12.	17/03/2025	2	2	100

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Capital/ Finance

As on 31st March, 2025, the issued, subscribed and paid up share capital of your Company stood at Rs. 19,29,650/-, comprising 1,92,965 Equity shares of Rs.10/- each.

Directors' Responsibility Statement

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

- (a) In the preparation of the annual accounts for financial year ended March 31, 2025, 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;
- (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) 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.

Statutory Auditors, their Report and Notes to Financial Statements

M/s. Neha Chaudhary & Associates, Chartered Accountants have been appointed as the Statutory Auditors of the Company.

Further, the report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

There are no qualifications, reservations or adverse remarks or disclaimers made by M/s. Neha Chaudhary & Associates, Statutory Auditors, in their audit report.

Particulars of loans, guarantees or investments under Section 186

The company had not advanced monies in the form of loans or gave any guarantees or made any investments in violation of provisions of Section 186 of the Companies Act, 2013.

Corporate Social Responsibility

The Company has not yet constituted a Corporate Social Responsibility (CSR) Committee in accordance with Section 135 of the Companies Act, 2013. The Company does not compulsorily require forming this committee and hence it has been not yet formed.

Vigil mechanism

The Company has not yet established a vigil mechanism but it will have established soon for Directors and employees to report their genuine concerns, details of which have been given in the Corporate Governance Report annexed to this Report.

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

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act") are presently not applicable to the Company. Accordingly, the Company has not constituted an Internal Complaints Committee (ICC) under the POSH Act.

However, the Company is committed to providing a safe and respectful working environment for all its employees. No complaint of sexual harassment was received by the Company during the financial year ended 31st March 2025.

MATERNITY BENEFIT

The provisions of Maternity Benefit Act, 1961 are presently not applicable to the Company. Accordingly, no benefits under the said Act were required to be extended during the financial year ended 31st March 2025.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, ADOPTION AND INNOVATION, FOREIGN EXCHANGE EARNING AND OUTGO

A. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:

Considering the nature of operations being carried out by the Company, the disclosure concerning energy conservation measures, technology absorption and Research & Development efforts are not applicable to the Company.

B. FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars of foreign exchange earnings and outgo during the year under review are furnished here under:

Foreign Exchange Earning	NIL
Foreign Exchange Outgo	NIL

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

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

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Annual evaluation by the Board

The evaluation framework for assessing the performance of Directors comprises of the following key areas:

- i. Attendance of Board Meetings and Board Committee Meetings
- ii. Quality of contribution to Board deliberations
- iii. Strategic perspectives or inputs regarding future growth of Company and its performance
- iv. Providing perspectives and feedback going beyond information provided by the management
- v. Commitment to shareholder and other stakeholder interests

The evaluation involves Self-Evaluation by the Board Member and subsequently assessment by the Board of Directors. A member of the Board, will not participate in the discussion of his / her evaluation.

Internal financial controls

The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company.

Holding and Subsidiaries

Your Company is neither a holding Company nor a subsidiary Company so far for the F.Y. 2024-25.

Amalgamation

The company had made application for amalgamation with appointed date as 01.04.2021 as follows: -

- | | |
|---------------------------------------|----------------------------------|
| 1. Midpoint Commodeal Private Limited | - Transferee Company |
| 2. Amuly Suppliers Private Limited | - Transferor Company (Company 3) |
| 3. MR Merchants Pvt Ltd | - Transferor Company (Company 2) |
| 4. Kanodia Business Pvt Ltd | - Transferor Company (Company 1) |

The scheme was approved by the Regional Director, ROC/Kolkata through Form CAA-12 vide order No RD/T/35740/S-233/22/7465 dated pursuant to Section 233 of Companies Act,2013 and Rule 25(5) of Companies (Compromise, Arrangement & Amalgamations) Rules, 2016.

Swap Ratio of the Scheme

a) In the case of Kanodia Business Pvt Ltd (Transferor Company-1)

The Shareholders of Company 1 will get 0.002 (Point Zero Zero Two) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 1.

b) In the case of MR Merchants Pvt Ltd (Transferor Company-2)

The Shareholders of Company 2 will get 0.85 (Point Eight Five) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 2.

c) In the case of Amuly Suppliers Pvt Ltd (Transferor Company-3)

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The Shareholders of Company 3 will get 1 (One) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 3.

Post Amalgamation the Capital Reserve of Rs.1,59,350/- had been created. The Asset and Liabilities has been merged as per the approved scheme of amalgamation.

Deposits

The Company has neither accepted nor renewed any fixed deposits during the year. There are no unclaimed deposits, unclaimed / unpaid interest, refunds due to the deposit holders or to be deposited to the Investor Education and Protection Fund as on March 31, 2025.

Acknowledgement

Your directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

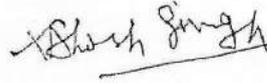
Your directors also thank the Central and State Governments, and other statutory authorities for their continued support.

For and on behalf of the Board
Midpoint Commodeal Private Limited

MIDPOINT COMMODEAL PRIVATE LIMITED


Director/Auth. Sign.

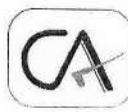
(Director)
SANDEEP KUMAR KHEMKA
DIN No-07494797



(Director)
ASHISH SINGH
DIN No:07184795

Date : 02/09/2025

Place : Kolkata



Independent Auditor's Report

To
**The Members of
Midpoint Commedeal Private Limited.**

**Report on the Standalone Financial Statements
Opinion**

We have audited the accompanying financial statements of **Midpoint Commedeal Private Limited ("the Company")** which comprise the Standalone Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation 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 and its profit and 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Director'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 such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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





Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by 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 Act is not applicable to the company as it is a small company.
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 Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, the Company has paid/ provided any managerial remuneration in the current year, however, provisions of Section 197 of the Act are not applicable to the Company.;
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

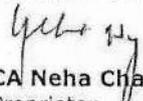




- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
 - a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and audit trail has been preserved by the company as per the statutory requirements for record retention.
- vii. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility, it was implemented and the same has operated during the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2025. The required audit trail has been preserved by the company during the year.

For Neha Chaudhary & Associates
Chartered Accountants
FRN No: - 327596E


CA Neha Chaudhary
Proprietor
Membership No.-066227



Place: Kolkata
Date: 02/09/2025
UDIN-26066227ZKSVCC9328

MIDPOINT COMMDEAL PRIVATE LIMITED
(PURSUANT TO MERGER WITH AMULY SUPPLIERS PVT LTD, MR MERCHANTS PVT LTD
& KANODIA BUSINESS PVT LTD)
BALANCE SHEET AS AT 31ST MARCH, 2025

Figures in ' 00

Figures in ' 00

Particulars	Note No.	As at end of current reporting period	As at end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	19,296.50	19,296.50
(b) Reserves and Surplus	2	1,70,61,669.55	1,70,85,752.14
(2) Current Liabilities			
(a) Short Term Borrowings	3	34,92,835.26	
(b) Trade Payables	4	3,65,478.70	3,97,750.00
(c) Other Current Liabilities	5	1,43,566.32	43,087.80
(d) Short Term Provisions	6	7,502.70	9,557.70
TOTAL		2,10,90,349.03	1,75,55,444.14
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	7	1,85,160.40	1,85,160.40
(b) Non-Current Investment	8	-	10,000.00
(c) Long-term Loans and Advances	9	1,41,66,485.26	1,13,08,234.81
(2) Current Assets			
(a) Current Investments	10	59,42,995.70	57,84,595.70
(b) Trade Receivables	11	5,07,925.10	76,871.00
(c) Cash and Cash Equivalents	12	2,21,546.26	1,77,512.29
(d) Other Current Assets	13	66,236.31	13,069.95
TOTAL		2,10,90,349.03	1,75,55,444.15
		0.00	-0.00
The notes attached form an integral part of the Balance Sheet	21		

In Accordance with our Report attached
For Neha Chaudhary & Associates,
Chartered Accountants
Registration No. 327596E

Neha Chaudhary

CA Neha Chaudhary
Proprietor
Membership No.- 066227



MIDPOINT COMMDEAL PRIVATE LIMITED

Sandeep Kr Khemka
Director/Auth.

Sandeep Kr Khemka
Additional Director
DIN:-07494797

Ashish Singh

Ashish Singh
Director
DIN:-07184795

Place : Kolkata
Date : 02-09-2025

MIDPOINT COMMDEAL PRIVATE LIMITED
(PURSUANT TO MERGER WITH AMULY SUPPLIERS PVT LTD, MR MERCHANTS PVT LTD
& KANODIA BUSINESS PVT LTD)
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars	Note	Figures in ' 00	Figures in ' 00
		Current reporting period	Previous reporting period
I Revenue from Operations	14	3,95,874.10	65,567.18
II Other Income	15	2,44,040.90	1,45,810.95
III Total revenue (I + II)		6,39,915.00	2,11,378.13
IV Expenses:			
Purchases	16	3,65,478.70	1,35,621.58
Change in Inventory	17	-	-
Employee Benefit Expenses	18	4,900.00	11,115.00
Finance Costs	19	73,225.41	-
Other expenses	20	1,66,500.45	26,665.89
Total Expenses		6,10,104.56	1,73,402.47
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		29,810.44	37,975.65
VI Exceptional Items		-	2,123.79
VII Profit/(Loss) before extraordinary items and tax (V-VI)		29,810.44	35,851.86
VIII Extraordinary Items		-	-
IX Profit before tax (VII-VIII)		29,810.44	35,851.86
X Less:- Tax expense:			
-Current tax		7,502.70	9,557.70
-Deferred tax		-	-
XI Profit/(Loss) for the period from continuing operations (VII-VIII)		22,307.74	26,294.16
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV Prior Period Items		-	-
XVI Profit/(Loss) for the period (XI + XVI)		22,307.74	26,294.16
XVII Transfer to Statutory Reserve Fund		-	-
XVIII Profit/(loss) of earlier year		1,69,137.52	1,42,843.35
XIX Net Profit for the period (XVII - XIX)		1,91,445.26	1,69,137.52
XX Earning per equity share:	21		
(1) Basic		11.56	13.63
(2) Diluted		11.56	0.14
The notes attached form an integral part of the Balance Sheet	22		

In Accordance with our Report attached
For Neha Chaudhary & Associates,
Chartered Accountants
Registration No. 327596E

Neha Chaudhary
CA Neha Chaudhary
Proprietor
Membership No.-



Place: Kolkata
Date: 02-09-2025

MIDPOINT COMMDEAL PRIVATE LIMITED

Sandeep Kr Khemka
Director/Auth. & Co. Dir.
Sandeep Kr Khemka
Additional Director
DIN:-07494797

Ashish Singh
Ashish Singh
Director
DIN:-07184795

MIDPOINT COMMDEAL PRIVATE LIMITED
(PURSUANT TO MERGER WITH AMULY SUPPLIERS PVT LTD, MR MERCHANTS PVT LTD
& KANODIA BUSINESS PVT LTD)

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31ST, 2025

Particulars	Current reporting period Figures in'00	Previous reporting period Figures in
Cash flows from operating activities		
Profit before Tax and Extra Ordinary Items	29,810.44	37,975.65
Adjustments for:		
Extraordinary items	46,390.33	2,123.79
Depreciation	-	-
Operating Profit before Working Capital Change	<u>16,579.89</u>	<u>35,851.86</u>
Adjustment for:		
Changes in Inventories	-	-
Changes in Current Investments	(1,58,400.00)	5,21,382.30
Changes in Other Current Assets	(53,166.36)	37,125.74
Changes in Trade Receivables	(4,31,054.10)	30,000.00
Changes in Short Term Borrowings	34,92,835.26	-
Changes in Trade Payables	(32,271.30)	(26,637.50)
Changes in Other Current Liabilities	1,00,478.52	7,793.00
Cash Provided by Operations	<u>29,01,842.13</u>	<u>6,05,515.40</u>
Less:- Taxes Paid	9,557.70	33,327.50
Net Cash from Operating Activities	<u>28,92,284.43</u>	<u>5,72,187.90</u>
Cash flows from investing activities		
Changes in Investments	10,000.00	(5,000.00)
Changes in Loans and Advances	(28,58,250.45)	(8,41,373.98)
Net cash from investing activities	<u>(28,48,250.45)</u>	<u>(8,46,373.98)</u>
Cash flows from financing activities		
Changes in Long Term Borrowings	-	-
Changes in Short Term Borrowings	-	-
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	<u>44,033.97</u>	<u>(2,74,186.07)</u>
Cash and cash equivalents at beginning of reporting period	1,77,512.29	4,51,698.36
Cash and cash equivalents at end of reporting period	<u>2,21,546.26</u>	<u>1,77,512.29</u>
Cash & Cash equivalents:	<u>44,033.97</u>	<u>(2,74,186.07)</u>

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments.

In Accordance with our Report attached
For **Neha Chaudhary & Associates,**
Chartered Accountants
Registration No. 327596E

Neha Chaudhary
CA Neha Chaudhary
Proprietor
Membership No.- 066227



Place : Kolkata
Date: 02-09-2025

MIDPOINT COMMDEAL PRIVATE LIMITED

Sandeep Kr Khemka
Director/Authorised Signatory
Sandeep Kr Khemka
Additional Director
DIN:-07494797

Ashish Singh
Ashish Singh
Director
DIN:-07184795

MIDPOINT COMMODEAL PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	As at end of current reporting period		As at end of Previous reporting period	
	Number	Figures in '00	Number	Figures in'00
1 SHARE CAPITAL :				
Authorized:				
Equity shares of Rs. 10/- each				
At the beginning of the reporting period	210000	21,000.00	210000	21,000.00
Increased due to merger	0	-	0	-
At the close of the reporting period	<u>210000</u>	<u>21,000.00</u>	<u>210000</u>	<u>21,000.00</u>
Issued, subscribed and fully paid up:				
Equity shares of Rs. 10/- each				
At the beginning of the reporting period	192965	19,296.50	192965	19,296.50
Issued due to Merger	-	-	0	-
Bought back during the reporting period	-	-	0	-
At the close of the reporting period	<u>192965</u>	<u>19,296.50</u>	<u>192965</u>	<u>19,296.50</u>
Total	<u>192965</u>	<u>19,296.50</u>	<u>192965</u>	<u>19,296.50</u>
Additional Information				
Name of the Person holding more than 5% of the Equity Share Capital	% of Share	Number of Share	% of Share	Number of Share
CHITTY TRADERS LLP	20.63%	39,800	20.63%	39,800
DEPRAVE TRADING LLP	20.63%	39,800	20.63%	39,800
DINGLE SUPPLIERS LLP	8.72%	16,830	8.72%	16,830
DISARM MERCANTILE LLP	8.73%	16,847	8.73%	16,847
BODKIN SALES LLP	20.60%	39,750	20.60%	39,750
DEPONE TRADELINK LLP	20.60%	39,750	20.60%	39,750
Details of Promoters of the company				
CHITTY TRADERS LLP	20.63%	39,800	20.63%	39,800
DEPRAVE TRADING LLP	20.63%	39,800	20.63%	39,800
DINGLE SUPPLIERS LLP	8.72%	16,830	8.72%	16,830
DISARM MERCANTILE LLP	8.73%	16,847	8.73%	16,847
BODKIN SALES LLP	20.60%	39,750	20.60%	39,750
DEPONE TRADELINK LLP	20.60%	39,750	20.60%	39,750
There is no change in Promoters Shareholding				
2 RESERVES & SURPLUS				
a) Capital Reserve				
Opening Balance		1,593.50		1,593.50
Add:- Addition due to merger				
b) Security Premium				
Opening Balance		1,68,73,110.00		1,68,73,110.00
c) Profit and Loss Account				
Opening Balance	2,11,048.64		1,84,754.48	
Profit/(Loss) during the year	22,307.74		26,294.16	
Less:- Adjustments	(46,390.33)			
Closing Balance		<u>1,86,966.05</u>		<u>2,11,048.64</u>
		<u>1,70,61,669.55</u>		<u>1,70,85,752.14</u>



MIDPOINT COMMODEAL PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Figures in '00	
	As at end of current reporting period	As at end of Previous reporting period
3 SHORT TERM BORROWINGS		
Global Infocom Private Limited	20,54,789.47	-
Realvalue Agrotech Projects Pvt Ltd	14,38,045.79	-
	<u>34,92,835.26</u>	<u>-</u>
3 TRADE PAYABLES		
Unsecured Considered Good		
a) Less than 180 days		
Others	3,65,478.70	3,97,750.00
	<u>3,65,478.70</u>	<u>3,97,750.00</u>
4 OTHER CURRENT LIABILITIES:		
a) For Expenses		
Salary Payble	600.00	-
Audit Fees Payable	500.00	500.00
Professional Fees Payable	10,298.80	8,097.80
Professional Tax Payable	-	40.00
Accounting Charges Payable	-	2,400.00
Camellias Condominium	117.52	
b) Others		
Other Payables	1,15,050.00	29,050.00
Security Deposit against Rent	17,000.00	3,000.00
	<u>1,43,566.32</u>	<u>43,087.80</u>
5 SHORT TERM PROVISIONS		
Provision for Tax (A.Y 2024-25)	7,502.70	-
Provision for Tax (A.Y 2024-25)	-	9,557.70
	<u>7,502.70</u>	<u>9,557.70</u>

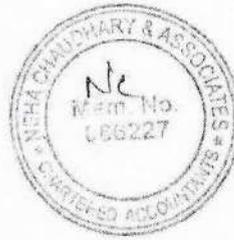


MIDPOINT COMMDEAL PRIVATE LIMITED
 NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

SCHEDULE-6
 FIXED ASSETS:

Figures in '00

Particulars	Rate of Depreciation	GROSS BLOCK (AT COST)			DEPRECIATION			NET BLOCK	
		As the Beginning of Current Reporting Period	Additions/ (Deduction) for the year	As at end of Current reporting Period	As the beginning of Current Reporting Period	For the Year	As at end of Current Reporting Period	As the end of Current Reporting Period	As at end of Previous Reporting Period
Tangible Assets									
Land 12154	0.00%	1,56,670.20	-	1,56,670.20	-	-	-	1,56,670.20	1,56,670.20
Land 13821	0.00%	28,490.20	-	28,490.20	-	-	-	28,490.20	28,490.20
Current Year		1,85,160.40	-	1,85,160.40	-	-	-	1,85,160.40	1,85,160.40



MIDPOINT COMMODEAL PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Figures in'00	Figures in'00
	As at end of current reporting period	As at end of Previous reporting period
7 NON CURRENT INVESTMENT		
-Expression of Interest	-	10,000.00
	-	10,000.00
8 LONG TERM LOANS AND ADVANCES		
a) Loans & Advances (Unsecured considered good)		
As per Saparate Sheet attached	1,41,66,485.26	1,13,08,234.81
	1,41,66,485.26	1,13,08,234.81
9 CURRENT INVESTMENTS		
a) Investment in Equity Instruments		
As per Separate Sheet attached	59,42,995.70	57,84,595.70
	59,42,995.70	57,84,595.70
10 TRADE RECEIVABLES		
(Unsecured considered good unless otherwise stated)		
(1) Debts outstanding for a period exceeding six months from the date they due	4,81,054.10	76,871.00
(2) Other Debts	26,871.00	-
	5,07,925.10	76,871.00
11 CASH AND CASH EQUIVALENTS		
<u>Balance with Bank</u>		
- In Current Accounts		
ICICI Bank	544.54	-
HDFC Bank Ltd	110.02	110.02
Federal Bank Ltd-30782	4,689.08	128.43
Federal Bank Ltd-045747	10,800.00	-
Axis Bank Ltd	1,968.66	1,968.66
Punjab National Bank	196.02	196.02
Cheque in Hand	-	10,000.00
Fixed Deposit with Bank	87,300.00	90,871.22
Recurring Deposit with Bank	-	-
<u>Cash on Hand (As certified by the Management)</u>	1,15,937.94	74,237.94
	2,21,546.26	1,77,512.29
12 OTHER CURRENT ASSETS		
- Security Deposit		
Deposit against Rent	250.00	250.00
Deposit against Club	2,580.00	-
Deposit against Rent-Camellia	42,000.00	-
- TDS		
A.Y 2024-25	-	12,819.95
A.Y 2025-26	21,406.31	-
	66,236.31	13,069.95



MIDPOINT COMMDEAL PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Figures in'00	Figures in'00
	As at end of current reporting period	As at end of Previous reporting period
13 REVENUE FROM OPERATIONS		
i) Revenue from Operations	3,95,874.10	65,567.18
	<u>3,95,874.10</u>	<u>65,567.18</u>
14 OTHER INCOME		
i) Interest on Loan	2,22,151.95	1,25,874.84
ii) Other Income	-	229.74
iii) Interest on Fixed Deposits	9,856.30	7,706.37
iv) Interest on Income Tax Refund	32.65	-
v) Rental Income	12,000.00	12,000.00
	<u>2,44,040.90</u>	<u>1,45,810.95</u>
15 PURCHASES		
Purchase of Non-Taxable Goods	3,65,478.70	1,35,621.58
	<u>3,65,478.70</u>	<u>1,35,621.58</u>
16 CHANGE IN INVENTORY		
i) Stocks at the beginning of the year	-	-
Less: Stock at the end of the year	-	-
	<u>-</u>	<u>-</u>
17 EMPLOYEE BENEFIT EXPENSES		
i) Salary	4,900.00	10,260.00
ii) Bonus	-	855.00
	<u>4,900.00</u>	<u>11,115.00</u>
18 FINANCE COST		
i) Interest Expenses	73,225.41	-
	<u>73,225.41</u>	<u>-</u>
19 OTHER EXPENSES		
Auditor's Remuneration	500.00	500.00
Office Rent	1,015.00	-
Rent Expenses	1,54,000.00	-
Demat Charges	5.00	-
Token Fees	100.00	-
Electricity Expenses	1,753.92	-
Accounting Charges	-	2,400.00
Bank Charges	733.78	1,183.93
Office Expenses	255.00	7,286.31
Filing Fees	66.00	118.00
General Expenses	254.75	5,550.32
Professional Fees	1,640.00	2,445.00
Bad Debt	-	3,438.45
Rent	-	1,020.00
Travelling Expenses	6,177.00	2,723.88
	<u>1,66,500.45</u>	<u>26,665.89</u>



MIDPOINT COMMDEAL PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2025

Particulars	Figures in'00	Figures in'00
	For the current reporting period	For the Previous reporting period
20 EARNING PER SHARE:		
After extraordinary item:		
Profit for the year after tax expense	22,307.74	26,294.16
Less:		
Preference dividend payable including dividend tax	-	-
	22,307.74	26,294.16
Weighted average number of equity shares	1,92,965.00	1,92,965.00
Earning per share	11.56	13.63
Before extraordinary item:		
Profit for the year after tax expense	22,307.74	26,294.16
Adjustment for		
Extraordinary item (net of tax)	-	-
	22,307.74	26,294.16
Less:		
Preference dividend payable including dividend tax	-	-
	22,307.74	26,294.16
Weighted average number of equity shares	1,92,965.00	1,92,965.00
Earning per share	11.56	0.14



MIDPOINT COMMODEAL PRIVATE LIMITED

DEPRECIATION OF ASSET AS PER INCOME TAX ACT, 1961 FOR THE ENDED 31ST MARCH 2025

Particulars	Rate of Depreciation	GROSS BLOCK (AT COST)			DEPRECIATION			NET BLOCK		
		As the Beginning of Current Reporting Period	Additions for More than 180 Days	Subtraction during the year	As at end of Current reporting Period	As the beginning of Current Reporting Period	For the Year	As at end of Current Reporting Period	As the end of Current Reporting Period	As at end of Previous Reporting Period
Tangible Assets										
Land 12154	0.00%	1,56,67,020.00	-	-	1,56,67,020.00	-	-	-	1,56,67,020.00	1,56,67,020.00
Land 13821	0.00%	28,49,020.00	-	-	28,49,020.00	-	-	-	28,49,020.00	28,49,020.00
Current Year		1,85,16,040.00	-	-	1,85,16,040.00	-	-	-	1,85,16,040.00	1,85,16,040.00



MIDPOINT COMMODEAL PRIVATE LIMITED

ADDRESS	: UNIT NO 1, 11 CROOKED LANE	ASSESSMENT YEAR	: 2025-2026
	GROUND FLOOR	FINANCIAL YEAR	: 2024-2025
DIRECTOR	KOLKATA-700069, WEST BENGAL	STATUS	: COMPANY
	SANDEEP KUMAR RUNGTA	P.A.N.	: AAICM0631L
	ASHISH SINGH	D.O.I	: 25-09-2010

COMPUTATION OF TOTAL INCOME

PARTICULARS	AMOUNT (IN RS.)	AMOUNT (IN RS.)
1) PROFIT AND GAINS FROM BUSINESS AND PROFESSION		
Net Profit as per Profit & Loss Account	29,81,044.00	
Add: Expenses disallowed Under Section 14A		
i) 0.1% of average investment subject to maximum of income	-	
ii) Interest On TDS	-	
iii) Depreciation as per companies Act	-	
	29,81,044.00	
Less: Expenses allowed & Income not to be Considered		
i) Dividend Income	-	
ii) Depreciation as per Income Tax Act	-	29,81,044.00
INCOME FROM PROFIT AND GAINS FROM BUSINESS AND PROFESSION		29,81,044.00
TOTAL INCOME(Rounded Off U/S 288A)		29,81,040.00

TAX CALCULATION

PARTICULARS	AMOUNT (IN RS.)
Total Income	29,81,040.00
Less:- Carry Forward Business Loss	-
Total Taxable Income	29,81,040.00
Tax at Normal Rates	-
Tax on Income Rs.359320/- @22%	6,55,829.00
	6,55,829.00
Add: Surcharge @ 10%	65,583.00
	7,21,412.00
Add: Education Cess & SHEC	28,856.00
TAX AS PER NORMAL PROVISION	7,50,268.00
TAX PAYABLE (HIGHER OF A OR B)	7,50,270.00
Less: Tax Deducted at Source	7,50,270.00
TOTAL AMOUNT REFUNDABLE	-



MIDPOINT COMMODEAL PRIVATE LIMITED

Relevant Para of the CARO 2020 - 3(xix)

COMPANY		31.03.2025	31.03.2024	31.03.2025		31.03.2024	RATIOS	
Ratio Analysis	Numerator	In Rs	In Rs	Denominator	In Rs	In Rs	31-Mar-25	31-Mar-24
1	Current Ratio			Current Liabilities				
	Current Assets			Creditors for goods and services	3,65,478.70	3,97,750.00		
	Inventories	-	-	Short term loans	-	-		
	Sundry Debtors	5,07,925.10	76,871.00	Bank Overdraft	-	-		
	Cash and Bank balances	2,21,546.26	1,77,512.29	Cash Credit	-	-		
	Receivables/Accruals	-	-	Outstanding Expenses	1,43,566.32	43,087.80		
	Loans and Advances	-	-	Provision for taxation	7,502.70	9,557.70		
	Disposable Investments	59,42,995.70	57,84,595.70	Proposed dividend	-	-		
	Any other current assets	66,236.31	13,069.95	Unclaimed Dividend	-	-		
	TOTAL	67,38,703.37	60,52,048.94	Any other current liabilities	-	-		
				TOTAL	5,16,547.72	4,50,395.50	13.05	13.44
2	Debt Equity Ratio			Shareholder's Equity				
	Total Liabilities	-	-	Total Shareholders Equity	19,296.50	19,296.50	0.00	0.00
	Total Outside Liabilities	-	-					
3	Debt Service Coverage Ratio			Debt Service				
	Net Operating Income			Current Debt Obligation (Interest & Lease payment+ Principal Repayment)	-	-	0.00	0.00
	Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of Fixed assets etc.	22,307.74	26,294.16					
4	Return on Equity Ratio			Ava. Shareholders Equity				
	Net Profit after taxes - preference dividend (if any)	22,307.74	26,294.16	(Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	1,92,965.00	1,92,965.00	0.12	0.14
5	Inventory Turnover Ratio			Average Inventory				
	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	3,65,478.70	1,35,621.58	(Opening Stock + Closing Stock)/2	-	-	0.00	0.00
6	Trade Receivables Turnover Ratio			Average Trade Receivables				
	Total Sales	3,95,874.10	65,567.18	(Beginning Trade Receivables + Ending Trade Receivables) / 2	2,92,398.05	1,56,464.50	1.74	0.49
	Credit Sales	5,07,925.10	76,871.00					
7	Trade Payables Turnover Ratio			Average Trade Payables				
	Total Purchases	3,65,478.70	1,35,621.58	(Beginning Trade Payables + Ending Trade Payables) / 2	3,81,614.35	2,03,612.35	0.96	0.67
	Annual Net Credit Purchases	3,65,478.70	1,35,621.58					
8	Net Capital Turnover Ratio			Average Working Capital				
	Net Sales	3,95,874.10	65,567.18	Current Assets - Current Liabilities	62,22,155.65	56,01,653.44	0.06	0.01
	Total Sales - Sales Return	3,95,874.10	65,567.18					
9	Net Profit Ratio			Net Sales				
	Net Profit	22,307.74	26,294.16	Sales	3,95,874.10	65,567.18	0.06	0.40
	Profit After Tax	22,307.74	26,294.16					
10	Return on Capital employed			Capital Employed *				
	EBIT	29,810.44	37,975.65	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	2,05,73,801.31	1,71,05,048.65	0.00	0.00
	Profit before Interest and Taxes	29,810.44	37,975.65					
11	Return on Investment			Investment **				
	Return/Profit/Earnings	22,307.74	26,294.16		1,70,80,966.05	1,71,05,048.64	0.00	0.00



MIDPOINT COMMODEAL PRIVATE LIMITED

Related Party Disclosures as required by Accounting Standard (AS - 18) on "Related Party Disclosures" notified under Section 133 of the Companies Act, 2013 are as under:

Related Parties with whom transactions have taken place:

(i) **Key Managerial Person**

- i) Sandeep Kumar Khemka
- ii) Ashish Singh

(ii) **Enterprises where Key management Personnel have significant influence**

- i) Amuly Suppliers Private Limited Amagated Company
- ii) MR Merchants Private Limited Amagated Company
- iii) Kanodia Business Private Limited Amagated Company

(iii) **The following transactions were carried out with the related parties in the ordinary**

(Rs in '00)

Nature of transaction	Enterprises where key management personnel have	
	2024-2025	2023-2024
<u>Salary Paid</u>	5900.00	855.00
<u>Incomes</u>	Nil	Nil
<u>Any other Transactions</u>	Nil	Nil



MIDPOINT COMMODEAL PRIVATE LIMITED
Trade Payables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(i) Others	3,65,478.70	-	-	-	-	3,65,478.70
(iii) Disputed dues-MSME	-	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-	-

Trade Payables ageing schedule as at 31st March,2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(i) Others	3,97,750.00	-	-	-	-	3,97,750.00
(iii) Disputed dues-MSME	-	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-	-



MIDPOINT COMMODEAL PRIVATE LIMITED

Trade Receivables ageing schedule as at 31st March,2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	4,81,054.10	-	26,871.00	-	-	5,07,925.10
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2024

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	76,871.00	-	-	-	-	76,871.00
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

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Midpoint Commodeal Pvt Ltd
UNIT NO-1, 11 CROOKED LANE, GROUND FLOOR
KOLKATA-700069, WEST BENGAL
Long Term Loans & Advances

Particulars	As on 31.03.2025	As on 31.03.2024
Amrit Feeds Private Limited		26,35,000.00
Hudson Agronomy Pvt Ltd		10,00,000.00
Patit Pawan Bishwal		-
Rajesh Kataruka		15,00,000.00
Sandeep Agarwal		25,00,000.00
Shilpi Kataruka		30,00,000.00
Steelera Engineers Pvt Ltd		6,39,43,536.00
Tshering Pintso Bhutia		25,50,000.00
Aarti Ganga Construction Pvt Ltd		11,62,000.00
Ganges Garden Realtors Pvt Ltd		1,00,000.00
N K ENTERPRISES		12,00,000.00
Aniket Singhal		1,64,00,000.00
Assurity Real Estate LLP		2,75,00,000.00
Evergrowing Iron and Finvest Pvt Ltd		45,00,000.00
Quality Home Products Pvt Ltd		33,24,000.00
Surendra Kumar Sharma		1,98,652.00
Apurva Saha		-
Chowdhary International Limited		-
Gyan Chand Bhaiya		7,00,000.00
Jai Kumar Jain		10,23,670.00
Karni International Deepak		-
Lakshya Infrastructure Pvt Ltd		3,82,442.00
Laxmi Srijan Pvt Ltd		3,00,000.00
Mahendra Kr Agarwal (Kedarnath Dharamchand Pharma)		24,83,070.00
Renu Sales Pvt Ltd		-
Satyam Apparels Pvt Ltd		-
Shashi Shekar Saraf		10,00,000.00
Singh Crane Service		8,53,260.00
Vandana Goenka		11,00,000.00
Rinku Jain		3,00,000.00
NKR Developers LLP		-
Ankur (S K Engineering)		9,99,000.00
Impex Container Services		15,00,000.00
Rightway Cargo Movers		5,00,000.00
Akash Enterprises		6,40,000.00
MMS Projects Pvt Ltd		45,00,000.00
MMS Properties Pvt Ltd		30,83,250.00
Mrinal Kanti Laha		-
Subhankar Laha		-
S N M Products		13,00,000.00
Somani Enclave LLP		-
Suresh Steel		-
Atindra Constructions Private Limited		50,00,000.00
Bhajan Das		40,00,000.00
Bhim Prasad		1,00,000.00
Deepak Kumar Prasad		10,00,000.00
Grazing Trading Pvt Ltd		71,01,250.00
Jayanti Das		-
Katha Chakraborty		20,00,000.00
Madhuranjan Malviya		18,00,000.00
Paharpur Builders Pvt Ltd		7,02,892.00
Rajiv Kumar Tekriwal		5,00,000.00
Raj Lakshmi Ispat Pvt Ltd		25,00,739.00
Rani Chakraborty		45,00,000.00
Shalimar Wires Industries Limited		1,60,45,844.00
Sonu Prasad		34,00,000.00
Tanusree Das		11,00,000.00
VAN Guard Industries		10,00,000.00
B2B Commerce LLP		-
B2B Villa Projects LLP		-



Midpoint Commodeal Pvt Ltd
UNIT NO-1, 11 CROOKED LANE, GROUND FLOOR
KOLKATA-700069, WEST BENGAL
Long Term Loans & Advances

Particulars	As on 31.03.2025	As on 31.03.2024
Manish Kumar Murarka		-
MR Bhoomi Bhavan LLP		-
AI Trust		5,10,000.00
Amaestro Media Private Limited-Advances		57,85,270.00
Anadi Infotainment Private Limited		56,30,000.00
Asteriod Shelter Homes Pvt Ltd		5,27,75,540.00
Chefacape Enterprises Pvt Ltd		4,28,800.00
Intelligence Game Pvt Ltd		1,47,56,000.00
Kanodia Cem Pvt Ltd		49,61,22,089.00
Marta Finance Pvt Ltd		3,39,00,000.00
Neo HBM Pvt Ltd		2,50,50,000.00
TSB Media Ventures Pvt Ltd		2,50,000.00
Vishal Kanodia		-
Ananta Dealtrade Pvt. Ltd.		5,00,000.00
Anjali Care Sales		-
Bee Pee Rollers Pvt Ltd		2,03,16,638.00
Bharat Milap Textiles Pvt Ltd		15,40,389.00
Cubix Educational Instt. Pvt Ltd		36,00,000.00
Deeva Products Pvt Ltd		27,30,248.00
Ramesh Kumar Choudhary		15,00,000.00
O. Constructions		50,00,000.00
Everest Infra Energy Limited		12,87,600.00
Fusraj Chand Ratan		-
Green Engicon Pvt Ltd Dhanbad		25,00,000.00
Horizon Hi Tech Engg Pvt Ltd		37,15,755.00
Horizon Hitech Engicon Ltd		84,32,796.00
Jeevan Diesels & Electricals Ltd		8,50,000.00
Karni International		-
Kona Expressway Commercial Projects Pvt Ltd		20,00,000.00
Kona Expressway Projects Pvt Ltd		77,33,100.00
Kuheli Dealcom Pvt Ltd		51,55,783.00
Lal Baba Seamless Tubes Ltd		90,00,000.00
Manish Kumar Pachisia		2,21,34,000.00
Marg Steel Pvt Ltd		1,40,33,427.00
Mithun Sardar		18,06,243.00
Navgrah Promoters LLP		11,00,000.00
Nilamber Sales Pvt Ltd		4,92,750.00
Panchmahal Project Pvt Ltd		17,65,567.00
Petunia Home Pvt Ltd		10,00,000.00
Ramnklal & Co		40,00,000.00
Reveka		-
R K Projects and Engineering Pvt Ltd		10,00,000.00
Rohit Enterprises (RKM)		-
Rohith Enterprises (RKM)		-
Sanghi Steel Udyog Pvt Ltd		6,79,84,014.00
Sanjay Singal		20,00,000.00
Santosh Kumar		1,10,00,000.00
S A Products		25,00,000.00
Sidhiraton Construction Pvt Ltd		18,01,679.00
Snow Tobacco Industries LLP		2,50,000.00
Sushank Niranjn Rao		20,00,000.00
Touchwin Merchants Pvt Ltd		65,00,000.00
Vardaan		3,00,000.00
V.K Trading Company		7,02,188.00
A.S Pvt Ltd		2,98,30,000.00
Express Infratech Pvt Ltd		4,46,25,000.00
Grand Total	-	1,04,66,86,083.40



Midpoint Commodeal Pvt Ltd
UNIT NO-1, 11 CROOKED LANE, GROUND FLOOR
KOLKATA-700069, WEST BENGAL

Investments in Equity Instruments

Particulars	For the Period ended 31.03.2025	For the Period ended 31.03.2024
Other Investments		
Amaestro Media Pvt Ltd-Vk	23,20,000.00	1,04,80,000.00
Empathy Enclave Pvt Ltd	7,32,00,000.00	7,32,00,000.00
Gurukul Enclave Pvt Ltd	7,20,30,000.00	7,20,30,000.00
Kanodia Infratech Ltd	7,70,000.00	7,70,000.00
Glitter Dealers Pvt Ltd	4,93,99,770.00	2,53,99,770.00
Linton Traders Pvt Ltd	5,34,05,000.00	5,34,05,000.00
Mahalaxmi Nirman Pvt Ltd	37,15,000.00	37,15,000.00
Matarani Realstate Pvt Ltd	10,45,50,000.00	10,45,50,000.00
Panchratan Enclave Pvt Ltf	4,78,58,000.00	4,78,58,000.00
Parth Housing Pvt Ltd	50,00,000.00	50,00,000.00
Platina Electro Industries Pvt Ltd	37,46,800.00	37,46,800.00
Platina Housing Development Pvt Ltd	33,60,000.00	33,60,000.00
R P Fasion Pvt Ltd	43,45,000.00	43,45,000.00
Vedik Promoters Pvt Ltd	10,71,00,000.00	10,71,00,000.00
Vista Enclave Pvt Ltd	6,35,00,000.00	6,35,00,000.00
Grand Total	59,42,99,570.00	57,84,59,570.00



MIDPOINT COMMODEAL PRIVATE LIMITED
LIST OF SHAREHOLDERS AS PER AS ON 31.03.2025

S.I NO	NAME OF SHAREHOLDER	% OF SHARE	NO OF SHARES
1	CHITTY TRADERS LLP	20.63%	39800
2	DEPRAVE TRADING LLP	20.63%	39800
3	DINGLE SUPPLIERS LLP	8.72%	16830
4	DISARM MERCANTILE LLP	8.73%	16847
5	BODKIN SALES LLP	20.60%	39750
6	DEPONE TRADELINK LLP	20.60%	39750
7	LAKHI DEVI PATEL	0.03%	50
8	SARTHAK NAYAN	0.01%	20
9	CHALLARAM GHORAMI	0.03%	50
10	SUBHASH JADAV	0.04%	68
TOTAL		100.00%	192965



MIDPOINT COMMODEAL PRIVATE LIMITED

(Notes attached forming integral part of the Financial Accounts for the period ended 31st March, 2025)

Note:-21

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. ACCOUNTING POLICIES

a) Basis of Preparation of Financial Statements:

The Financial Statements are prepared under the historical cost convention, except for certain fixed assets which are revalued, in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

b) Use of Estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported balances of assets and liabilities as at the date of the financial statements and the reported amount of income & expenses during the year. Management believes that the estimates used in the preparation of the financial statements are prudent & reasonable.

c) Fixed Assets:

Fixed Assets are stated at cost. Cost includes all expenses incurred to bring the assets to its present location and condition. No depreciation is charged as it is used for residential purpose.

d) Revenue Recognition:

All the revenue income & expenditure are recognized on Accrual basis unless stated otherwise. In case of rental income the rent received is considered as income from other sources.

e) Amalgamation

The company had made application for amalgamation as follows: -

- | | |
|---------------------------------------|-------------------------------|
| 1. Midpoint Commodeal Private Limited | - Transferee Company |
| 2. Amuly Suppliers Private Limited | - Transferor Company (Company |
| 3) | |
| 3. MR Merchants Pvt Ltd | - Transferor Company (Company |
| 2) | |
| 4. Kanodia Business Pvt Ltd | - Transferor Company (Company |
| 1) | |

Appointed Date: - 01/04/2021



The scheme was approved by the Regional Director, ROC/Kolkata through Form CAA-12 vide order No RD/T/35740/S-233/22/7465 dated 16/11/2023 pursuant to Section 233 of Companies Act,2013 and Rule 25(5) of Companies (Compromise, Arrangement & Amalgamations) Rules, 2016.

The transferee company as well as the transferor company has applied for AGM Extension with ROC/ Kolkata and got the certificate for AGM extension for 3 months.

The company had prepared the merged financial statements for the current financial year and also made the merged balance sheet as on 31.03.2023 for comparison purpose.

Swap Ratio of the Scheme

a) In the case of Kanodia Business Pvt Ltd (Transferor Company-1)

The Shareholders of Company 1 will get 0.002 (Point Zero Zero Two) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 1.

b) In the case of MR Merchants Pvt Ltd (Transferor Company-2)

The Shareholders of Company 2 will get 0.85 (Point Eight Five) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 2.

c) In the case of Amuly Suppliers Pvt Ltd (Transferor Company-3)

The Shareholders of Company 3 will get 1 (One) Equity Shares of Rs. 10/- each as fully paid up in the Transferee company for every 1 (One) Equity Shares of Rs.10/- each fully paid up held by such equity Shareholder in Transferor Company 3.

Post Amalgamation the Capital Reserve of Rs.1,59,350/- has been created. The Asset and Liabilities has been merged as per the approved scheme of amalgamation.



2. NOTES ON ACCOUNTS

a) The Company was incorporated on Twenty Fifth Day of September Two Thousand Ten vide Registration No.- U74999WB2010PTC153441 issued by the Registrar of Companies, Kolkata, West Bengal.

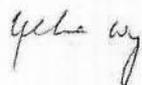
b) The Financial statements of the company are prepared for the period starting from 1st April, 2024 to 31st March, 2025.

c) On the basis of information available with the company, no amount is payable to Small Scale Industrial Undertakings as on 31.03.2025 due for more than 30 days.

d) Previous year's figures have been regrouped / rearranged wherever found necessary.

Signatures to Notes '1' to '21'

For Neha Chaudhary & Associates,
Chartered Accountants
Firm Registration No: - 327596E



CA Neha Chaudhary
Proprietor
Membership No- 066227



Place: Kolkata
Date: 02/09/2025

