G G GUPTA & ASSOCIATES
Chartered Accountants

811, A-09,GDITL NORTHEX TOWER, NETAJI SUBHASH PLACE,DELHI DELHI 110034
Ph. 9910120064,11-47019900
e-mail : cagauravgupta0911@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of COLLECT PRO PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **COLLECT PRO PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss for the year then ended, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in the conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its Loss and change in cash flow 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting 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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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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 requirement of the Companies (Auditor's Report) Order, 2020, as amended, 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.

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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014.
   e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
   f) With respect to the adequacy of the internal financial controls system over financial reporting and the 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 Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations which would impact its financial position.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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iv. (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, 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 provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

   (ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

   b. 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.

   (iii) Based on such audit procedures as 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 (d)(i) and (d)(ii) contain any material mis-statement.

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

vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014:

   The Company has used such accounting software for maintaining its books of account which do have feature of recording audit trail (edit log) 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 the audit trail has been preserved by the company as per the statutory requirements for record retention.

For G G Gupta & Associates
Chartered Accountants
FRN - 002814?N

GG GUPTA & ASSOCIATES
FRN 028147N
Chartered Accountants

Gaurav

UDIN: 25529531BMHNLA7015
Dated: 12-September-2025
Place: Delhi

Gaurav Gupta
Partner
M. No.- 529531

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Balance Sheet as at 31st March, 2025

(All amounts in ₹ Lakhs except share data and where otherwise stated)

Particulars	Notes	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	2	1.00	1.00
(b) Reserves and surplus	3	(56.82)	0.85
		(55.82)	1.85
Non-current liabilities		-	-
Current liabilities			
(a) Short Term Borrowing		-	-
(b) Trade payables	4		
Due to Micro and Small Enterprises		-	-
Other than Micro and Small Enterprises		150.20	1.36
(c) Other current liabilities	5	61.12	0.60
		211.32	1.96
Total		155.50	3.81
ASSETS			
Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	6	7.27	-
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		3.15	-
(b) Deferred Tax Asset		-	-
(c) Non Current Investments		-	-
(d) Other Non Current Assets	7	6.45	-
		16.87	-
Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	8	43.90	-
(d) Cash and bank balances	9	33.06	2.85
(e) Short Term Loan & Advances	10	18.32	-
(f) Other Current Assets	11	43.35	0.96
		138.63	3.81
Total		155.50	3.81

Summary of significant accounting policies 1.2

The accompanying notes are integral part of financial statements.

As per our Report of even date attached
For G G GUPTA & ASSOCIATES
Chartered Accountants
(Firm Registration No. 0028147N)

Gaurav Gupta
Partner
M.No. 529531

Place: Delhi
Date: 12-Sep-2025

For and on behalf of the Board of Directors

Dhananjay Bhagwanprasad Tiwari
Director
DIN No. - 08382961

Place: Mumbai
Date: 12-Sep-2025

Vinit Ojha
Director
DIN No. - 10566477

Place: Mumbai
Date: 12-Sep-2025

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Statement of Profit & Loss for the year ended 31st March, 2025

(All amounts in ₹ Lakhs except share data and where otherwise stated)

Particulars	Notes	Figures For the year ended 31.03.2025	Figures For the year ended 31.03.2024
Revenue from operations	12	916.16	-
Other Income		-	-
Total Income (I)		**916.16**	**-**
Expenses:			
Purchase		-	-
Employee benefits expense	13	54.59	-
Finance Cost		-	-
Depreciation and amortization expense	6	1.68	-
Other expenses	14	917.56	0.51
Total expenses (II)		**973.83**	**0.51**
Profit before exceptional and extraordinary items and tax (I-II)		**(57.67)**	**(0.51)**
Exceptional, Extra ordinary items and Prior Period Item		-	(8.83)
Profit before tax		**(57.67)**	**(9.34)**
Tax expense:			
-Current tax		-	-
-MAT Credit Entitled		-	-
-Deferred tax (net)		-	-
Net Profit/ (Loss) for the year taken to Reserve & Surplus		(57.67)	(9.34)
Earnings per equity share	15		
(1) Basic		(576.66)	(93.35)
(2) Diluted		(576.66)	(93.35)

Summary of significant accounting policies 1.2

The accompanying notes are integral part of financial statements.

As per our Report of even date attached
For G G GUPTA & ASSOCIATES
Chartered Accountants
(Firm Registration No. 0028147N)

Gaurav Gupta
Partner
M.No. 529531

Place: Delhi
Date: 12-Sep-2025

For and on behalf of the Board of Directors

Dhananjay Bhagwanprasad Tiwari
Director
DIN No. - 08382961

Place: Mumbai
Date: 12-Sep-2025

Vinit Ojha
Director
DIN No. - 10566477

Place: Mumbai
Date: 12-Sep-2025

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Cash Flow Statement for the year ended 31st March, 2025

(All amounts in ₹ Lakhs except share data and where otherwise stated)

Particulars	Notes	Figures For the year ended 31.03.2025	Figures For the year ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) Before Tax		(57.68)	(9.34)
Adjustment for:			
Depreciation		1.68	-
Operating Profit before Working Capital Changes		**(56.00)**	**(9.34)**
Adjustment for:			
Trade Receivable		(43.90)	-
Other current assets		(42.39)	(0.68)
Other Non Current Assets		(6.45)	-
Short Term Loan & Advances		(18.32)	-
Trade Payables		148.84	1.36
Other Current Liabilities		60.53	0.48
Cash Generated from Operating Activities		**42.31**	**(8.18)**
Direct Taxes Paid (Net)		-	-
Net Cash from Operating Activities	(A)	**42.31**	**(8.18)**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipments		(12.10)	-
Net Cash used in Investing Activities	(B)	**(12.10)**	-
CASH FLOW FROM FINANCING ACTIVITES		-	-
Cash flow from Financing Activities	(C)	-	-
Net increase/use in cash and cash equivalent	(A+B+C)	**30.21**	**(8.18)**
Cash and Cash equivalent (Opening Balance)		2.85	11.03
Cash and Cash equivalent (Closing Balance)		**33.07**	**2.85**
Components of Cash and Cash equivalents (Closing Balance)			
Cash on hand		0.03	0.31
Balance with banks:-			
Current accounts		33.04	2.54
		33.07	**2.85**

Summary of significant accounting policies 1.2

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statements issued by the Companies (Accounting Standard), Rules 2006.
2. Previous year's figures have been rearranged/regrouped wherever necessary

As per our Report of even date attached
For G G GUPTA & ASSOCIATES
Chartered Accountants
(Firm Registration No. 0028147N)

GAURAV GUPTA
Partner
M.No. 529531

Place: Delhi
Date: 12-Sep-2025

For and on behalf of the Board of Directors

DHANANJAY BHAGWANPRASAD TIWARI
Director
DIN No. - 08382961

Place: Mumbai
Date: 12-Sep-2025

VINIT OJHA
Director
DIN No. - 10566477

Place: Mumbai
Date: 12-Sep-2025

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Notes to financial statements for the year ended 31st March, 2025

SIGNIFICANT ACCOUNTING POLICIES

1 Corporate Information

Collect Pro Private Limited ('the Company') is a private company having its registered office at C Building, Appt no 46-48, Floor-4, Paragon, Condominium, Pandurang Budhkar Marg, NR Century Mill, Delisle Road, Mumbai, Maharashtra, India- 400013 incorporated in India on 4th Sep, 2019. The Company is working as Collection Agent/ Recovery Agent for various Banks, NBFC and other third parties.

1.1 Basis of preparation of Accounts

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy.

Amounts in these financial statements are presented in Indian Rupees rounded off to the nearest lakhs with two decimal places as permitted by Division I of Schedule III of the Act, except when otherwise indicated.

1.2 Summary of significant accounting policies

a) Revenue from Debt Collection Fees

Revenue from debt collection fees are recognised when the agency has successfully recovered funds on behalf of the creditor (client). i.e., debt is successfully collected.

Revenue from Other Services

Revenue from sale will be recognized on transfer of all significant risks and rewards to the customer and it is reasonable to expect ultimate collection.

b) Property, Plant & Equipment and Intangible Assets

Property, Plant & Equipment are stated at original cost less accumulated depreciation. Cost of acquisition is inclusive of freight, duties, taxes and other incidental expenses related to acquisition, installation and commissioning. Expenses incurred on tangible/intangible assets are carried forward as Capital Work In Progress at cost till the same are ready for use.

Depreciation on Property, Plant & Equipments is provided on the WDV method worked out based on the useful life and in the manner prescribed in the Schedule II to the Companies Act, 2013.

c) Income Tax

Provision for current tax is ascertained on the basis of assessable profits computed in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are recognized on unabsorbed depreciation and carry forward of losses based on virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

GG GUPTA & ASSOCIATES ★ Chartered Accountants ★ FRN 028147N

COLLECT PRO PRIVATE LIMITED ★

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Notes to financial statements for the year ended 31st March, 2025

d) Investments

Long term investments are carried at cost less provision, if any, for permanent diminution in the value of such investments. Short term investments are carried at lower of cost or fair value.

e) Earnings per share

In determining basic earnings per share, the company considers the net profit attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. In determining diluted earnings per share, the net profit attributable to equity shareholders and weighted average number of shares outstanding during the period are adjusted for the effect of all dilutive potential equity shares.

f) Provisions & Contingencies

A provision is recognized when the company has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

g) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

h) Inventories

Closing Stock has been valued at lower of cost and net realisable value. The inventories are valued on the basis of first in first out (FIFO) method.

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COLLECT PRO PRIVATE LIMITED

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Notes to financial statements for the year ended 31st March, 2025

(All amounts in ₹ Thousands except share data and where otherwise stated)

6 Property, Plant and Equipment and Intangible assets

DESCRIPTION	GROSS BLOCK-COST				DEPRECIATION/ AMORTISATION				NET BLOCK	
	As at 1.04.2024	ADDITIONS	DISPOSAL/ ADJUSTMENT	As at 31.03.2025	As at 1.04.2024	FOR THE YEAR	DISPOSAL/ ADJUSTMENT	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
Property, Plant and Equipment										
Office Equipment	-	0.30	-	0.30	-	0.04	-	0.04	0.26	-
Computer & Laptops	-	8.65	-	8.65	-	1.64	-	1.64	7.01	-
TOTAL (A)	-	**8.95**	-	**8.95**	-	**1.68**	-	**1.68**	**7.27**	-
Intangible assets										
Softwares	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	-	8.95	-	8.95	-	**1.68**	-	**1.68**	7.27	-
Previous Year	-	-	-	-	-	-	-	-	-	-

Capital Work-in-Progress (CWIP)

As at 31.03.2025

DESCRIPTION	AMOUNT IN CWIP FOR A PERIOD OF				
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Software under development	3.15	-	-	-	3.15
Total	3.15	-	-	-	3.15

As at 31.03.2024

DESCRIPTION	AMOUNT IN CWIP FOR A PERIOD OF				
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Software under development	-	-	-	-	-
Total	-	-	-	-	-

COLLECT PRO PRIVATE LIMITED *

GG GUPTA & ASSOCIATES * Chartered Accountants * FRN 028147N

COLLECT PRO PRIVATE LIMITED
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Notes to financial statements for the year ended 31st March, 2025
(All amounts in ₹ Thousands except share data and where otherwise stated)

2 **Share Capital**

Particulars	As at 31.03.2025	As at 31.03.2024
Authorised share capital		
10,000 equity shares of Rs. 10/- par value (PY 10,000 equity shares)	1.00	1.00
Shares issued, subscribed and fully paid up		
10,000 equity shares of Rs. 10/- par value (PY 10,000 equity shares)	1.00	1.00
	1.00	1.00

a) Terms/ rights attached to equity shares

The Company has only one class of shares referred to as equity shares having a par value of 10/-. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

b) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31 is set out below:

Particulars	Figures For the year ended 31.03.2025	
	Shares (No.)	Amount
Equity shares outstanding at the beginning of the year	10,000	1.00
Shares issued during the year	-	-
Shares bought back during the year	-	-
Equity shares outstanding at the end of the year	10,000	1.00

Particulars	Figures For the year ended 31.03.2024	
	Shares (No.)	Amount
Equity shares outstanding at the beginning of the year	10,000	1.00
Shares issued during the year	-	-
Shares bought back during the year	-	-
Equity shares outstanding at the end of the year	10,000	1.00

c) Details of shareholders holding more than 5% shares

Particulars	As at 31.03.2025		As at 31.03.2024	
	Shares (No.)	% holding	Shares (No.)	% holding
Credit Wise Capital Private Limited	7,200	72%	7,200	72%
Manish Kumar Sharma	2,800	28%	2,800	28%
Total	10,000	100%	10,000	100%

d) Details of shares held by promoters

As at 31st March, 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% change during the year
Equity shares of Rs. 10 each fully paid up				
Credit Wise Capital Private Limited	7,200	-	7,200	0.00%
Manish Kumar Sharma	2,800	-	-	0.00%
Total	10,000	-	7,200	0.00%

As at 31st March, 2024

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% change during the year
Equity shares of Rs. 10 each fully paid up				
Credit Wise Capital Private Limited	7,200	-	7,200	0.00%
Manish Kumar Sharma	2,800	-	2,800	0.00%
Total	10,000	-	10,000	0.00%

3 **Reserves and Surplus**

Particulars	As at 31.03.2025	As at 31.03.2024
(Deficit)/ Surplus in the Statement of Profit & Loss		
At the beginning of the year	0.85	10.18
Add: Net profit after tax transferred from Statement of Profit and Loss	(57.67)	(9.34)
At the end of the year	(56.82)	0.85
Total	(56.82)	0.85

GG GUPTA & ASSOCIATES
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Chartered Accountants

COLLECT PRO PRIVATE LIMITED

COLLECT PRO PRIVATE LIMITED
CIN: U67100MH2019PTC330162
Notes to financial statements for the year ended 31st March, 2025
(All amounts in ₹ Thousands except share data and where otherwise stated)

4 Trade Payables

Particulars	As at 31.03.2025	As at 31.03.2024
Trade payables - Micro & small enterprises	-	-
Trade payables - Others	150.20	1.36
Total	150.20	1.36

Trade Payables Ageing Schedule
As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 year	2-3 year	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	150.20	-	-	150.20
Disputed dues of micro enterprises and small enterprises	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-
Total	150.20	-	-	150.20

Trade Payables Ageing Schedule
As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 year	2-3 year	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1.36	-	-	1.36
Disputed dues of micro enterprises and small enterprises	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-
Total	1.36	-	-	1.36

5 Other Current Liabilities

Particulars	As at 31.03.2025	As at 31.03.2024
Salary Payable	18.28	-
TDS Payable	27.11	0.35
Auditor Remuneration Payable	0.90	0.25
Expenses Payable	3.95	-
Advance form Customers	10.88	-
Income Tax Payable	-	-
Total	61.12	0.60

7 Other Non Current Assets

Particulars	As at 31.03.2025	As at 31.03.2024
Security deposit	6.45	-
Total	6.45	-

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COLLECT PRO PRIVATE LIMITED

COLLECT PRO PRIVATE LIMITED
CIN: U67100MH2019PTC330162
Notes to financial statements for the year ended 31st March, 2025
(All amounts in ₹ Thousands except share data and where otherwise stated)

8 **Trade Receivables**

Particulars	As at 31.03.2025	As at 31.03.2024
Trade receivables outstanding for a period less than six months		
Unsecured trade receivables, considered good	43.90	-
Trade receivables outstanding for a period exceeding six months		
Unsecured trade receivables, considered good	-	-
Less: Provision for doubtful debts	-	-
	43.90	-

Trade Receivables 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 year	2-3 year	More than 3 year	
Undisputed Trade Receivables – considered good	43.90	-	-	-	-	43.90
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade receivable – considered good	-	-	-	-	-	-
Disputed Trade receivable – considered doubtful	-	-	-	-	-	-
Total	43.90	-	-	-	-	43.90

Trade Receivables 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 year	2-3 year	More than 3 year	
Undisputed Trade Receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade receivable – considered good	-	-	-	-	-	-
Disputed Trade receivable – considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

9 **Cash and Bank Balances**

Particulars	As at 31.03.2025	As at 31.03.2024
Bank Balance		
Current Account	33.04	2.54
Cash on hand (as Certified by the management)	0.02	0.31
Total	33.06	2.85

10 **Short Term Loans and Advances**

Particulars	As at 31.03.2025	As at 31.03.2024
Advance Tax (Net of Provision, TDS & TCS)	18.32	-
Total	18.32	-

11 **Other Current Assets**

Particulars	As at 31.03.2025	As at 31.03.2024
Input GST Credit	34.68	0.96
Advance to Supplier	8.67	-
Total	43.35	0.96

GG GUPTA & ASSOCIATES
CA
FRN 028147N
Chartered Accountants

COLLECT PRO PRIVATE LIMITED

COLLECT PRO PRIVATE LIMITED

CIN: U67100MH2019PTC330162

Notes to financial statements for the year ended 31st March, 2025

(All amounts in ₹ Thousands except share data and where otherwise stated)

12 Revenue from operations

Particulars	Figures for the year ended 31.03.2025	Figures for the year ended 31.03.2024
Sale of Services	916.16	-
Total	916.16	-

13 Employee benefits expense

Particulars	Figures for the year ended 31.03.2025	Figures for the year ended 31.03.2024
Salary & Wages	53.92	-
Staff Welfare	0.67	-
Total	54.59	-

14 Other Expenses

Particulars	Figures for the year ended 31.03.2025	Figures for the year ended 31.03.2024
Auditor remuneration	1.00	0.13
Advertisement & Promotion	4.29	-
Cash Collection and Other Collection Charges	823.88	-
Electricity & Water	1.52	-
Misc. Expenses	1.17	0.02
Office Maintance	2.80	-
Printing & Stationery	0.20	0.01
Office Rent	14.65	-
Repair & Maintenance	0.09	-
Software License Expenses	2.09	-
Telephone Expenses	1.27	-
Professional Expenses	64.49	0.36
GST Expenses	0.10	-
Total	917.56	0.51

15 Earnings per Shares

Particulars	Figures for the year ended 31.03.2025	Figures for the year ended 31.03.2024
Opening equity shares (Nos.)	10,000	10,000
Equity shares issued during the year (Nos.)	-	-
Closing equity shares (Nos.)	**10,000**	**10,000**
Weighted average number of equity shares used as denominator for basic earnings (Nos.)	10,000	10,000
Weighted average number of equity shares used as denominator for diluted earnings (Nos.)	10,000	10,000
Net profit after tax used as numerator (Amount in Lakhs)	**(57.67)**	**(9.34)**
Basic earnings per Share (Amount in Rs.)	(576.66)	(93.35)
Diluted earnings per Share (Amount in Rs.)	(576.66)	(93.35)
Face value per share (Amount in Rs.)	**10.00**	**10.00**

16 Capital and other commitments (to the extent not provided for)

The Company has entered into developers agreements with owners of lands for project development and construction. Under the agreements the Company is required to pay security deposits and revenue share from such development as stipulated under the said agreements.

17 Accounting Standard – 17 relating to "Segment Reporting" is not applicable as the company has only one segment.

GG GUPTA & ASSOCIATES ★ FRN 028147N ★ Chartered Accountants

COLLECT PRO PRIVATE LIMITED *

COLLECT PRO PRIVATE LIMITED
CIN: U67100MH2019PTC330162
Notes to financial statements for the year ended 31st March, 2025
(All amounts in ₹ Thousands except share data and where otherwise stated)

18 **Related Party Transactions**

The Related Parties and Transactions have been identified as per Accounting Standard 18 "Related Party Disclosures' issued by the Institute of Chartered Accountants of India.

a) Names of the related parties

Key Management Personnel

Neha Sharma	Director
Dhananjay Bhagwanprasad Tiwari	Director
Vinit Ojha	Director
Credit Wise Capital Private Limited	Holding Company
Manish Kumar Sharma	Share holder

Enterprises under their control and with whom transactions has been taken place

Manetech

b) Description of transactions with the related parties in the normal course of business:

Name of Related Party	Nature of Transaction	Figures for the year ended 31.03.2025	Figures for the year ended 31.03.2024
Manetech	Consultancy Fees Paid	52.00	-
Credit Wise Capital Private Limited	Sales of Services	896.34	-

c) Outstanding balances:

Name of Related Party	Nature of Transaction	As at 31.03.2025	As at 31.03.2024
Manetech	Payable	52.00	-
Credit Wise Capital Private Limited	Receivable	32.75	-

19 **Expenditure & Income in foreign currency (on accrual basis):**
(According to Accounting Standard - 11 "The Effects of Changes in Foreign Exchange Rates")

Particulars	As at 31.03.2025	As at 31.03.2024
Expenditure in foreign currency - CIF Value of Import	NIL	NIL
Income in foreign currency	NIL	NIL

20 **Deferred Tax Assets/ Liabilities**

In accordance with Accounting Standard-22 "Accounting for Taxes on Income" issued by Institute of Chartered Accountants of India, on a prudent basis, Deferred Tax Assets including on carried forward losses has not been recognised.

21 **Dues to Micro Small and Medium Enterprises**

Based on the information available with the company, there are no dues as at March 31, 2025 payable to enterprises covered under " Micro Small and Medium Enterprises Development Act, 2006. No interest is paid/payable by the company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.

GG GUPTA & ASSOCIATES ★ Chartered Accountants ★ FRN 028147N

COLLECT PRO PRIVATE LIMITED ★

COLLECT PRO PRIVATE LIMITED
CIN: U67100MH2019PTC330162
Notes to financial statements for the year ended 31st March, 2025

22 In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in ordinary course of business at least equal to the amount at which they are stated and provision for all known liabilities are adequate.

23 **Ratio Analysis and its element**

Ratio	Numerator	Denominator	As at March 31, 2025	As at March 31, 2024	% change	Reason for variance *(where the change in the ratio is more than 25% as compared to the preceding year)*
Current Ratio	Current Assets	Current Liabilities	0.66	1.94	-66.20%	Commcement of Operation
Debt-Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	0.00%	
Debt Service Coverage Ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	NA	NA	0.00%	
Return on Equity Ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	-57.68	-9.34	517.84%	Commcement of Operation
Inventory Turnover Ratio	Net sales = Total sales - sales return	Average Inventory	NA	NA	0.00%	
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	20.87	0.00	100.00%	Commcement of Operation
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	0.00	0.00	0.00%	
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities	-12.60	0.00	100.00%	Commcement of Operation
Net Profit Ratio	Net Profit	Net sales = Total sales - sales return	NA	NA	0.00%	
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Total Assets-Current Liabilities	NA	NA	0.00%	
Return on Investment	Interest (Finance Income)	Investment	NA	NA	0.00%	

24 **Other Statutory Information**

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

ii The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies ('ROC') beyond the statutory period.

iii The Company has not been declared as wilful defaulter by any bank or financial institutions or other lenders.

iv The title deeds of all of the immovable properties (other than 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.

v During the year, the Company has not revalued its Property, Plant and Equipments.

vi The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

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

(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

viii The Company have not received any fund from any person(s) or entity(ies), 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,

ix The Company have not any such 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.

x The Company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

25 **Previous year figures**
Figures of the previous year have been regrouped /reclassified wherever considered necessary to confirm to current year classification.

As per our Report of even date attached
For G G GUPTA & ASSOCIATES
Chartered Accountants
(Firm Registration No. 028147N)

Gaurav Gupta
Partner
M.No. 529930

Place: Delhi
Date: 12-Sep-2025

For and on behalf of the Board of Directors

Dhananjay Bhagwanprasad Tiwari
Director
DIN No. - 08382961

Place: Mumbai
Date: 12-Sep-2025

Vinit Ojha
Director
DIN No. - 10566477

Place: Mumbai
Date: 12-Sep-2025

CollectPro

DIRECTORS' REPORT

Dear Members,

The Board of Directors (**"the Board"**) are pleased to present the Fifth Annual Report on the business and operations of Collect Pro Private Limited (Formerly known as 9 Syndicate Advisors Private Limited) (**"the Company"**) along with the Audited Financial Statements of the Company for the financial year ended on March 31, 2025 (**"FY 25"**).

1. COMPANY OVERVIEW:

The Company is a private limited company incorporated in September, 2019. The Company is primarily engaged in acting as debt recovery agents and providing services in education, employment, financial and non-financial advisory, consultancy, business facilitation, and financial literacy, including all related incidental activities.

2. FINANCIAL PERFORMANCE:

The highlights of the Financial Statements of the Company are as under: -

PARTICULARS	FOR THE YEAR ENDED ON MARCH 31, 2025	FOR THE YEAR ENDED ON MARCH 31, 2024
REVENUE FROM OPERATIONS	9,16,15,573	-
TOTAL INCOME	9,16,15,573	-
FINANCE COST	-	-
DEPRECIATION AND AMORTIZATION EXPENSES	1,67,906	-
TOTAL EXPENDITURE	9,73,83,127.93	50,700
PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX	(5,767,554.93)	(50,700.00)
EXCEPTIONAL, EXTRA ORDINARY ITEMS AND PRIOR PERIOD ITEM	-	(882,801.00)
PROFIT/(LOSS) BEFORE TAX	**(5,767,554.93)**	**(933,501.00)**
CURRENT TAX	-	-
DEFERRED TAX	-	-
PROFIT/(LOSS) AFTER TAX	**(5,767,554.93)**	**(933,501.00)**

These financial statements have been prepared in accordance with Generally Accepted Accounted Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value. There has been no revision in the financial statements of the company during the financial year.

3. **STATE OF THE COMPANY'S AFFAIRS:**

During the year under review ended March 31, 2025, the Company recorded revenue from operations of INR 9,16,15,573 (Indian Rupees Nine Crore Sixteen Lakh Fifteen Thousand Five Hundred and Seventy-Three only), as against nil revenue in the previous financial year ended March 31, 2024.

4. **DIVIDEND:**

Company did not declare any dividend during FY 25.

5. **DEPOSITS UNDER CHAPTER V OF COMPANIES ACT, 2013:**

During the financial year, the Company has not accepted any deposits within the meaning of Section 73 and 76 of the Companies Act, 2013, read with the Rules made thereunder, and therefore, no amount of principal or interest on deposit was outstanding as of the Balance Sheet date.

6. **CHANGE IN THE NATURE OF BUSINESS OF THE COMPANY:**

During the year under review, the Company altered its Object Clause of the Memorandum of Association (MOA) by adding new objects to enable the Company to undertake the following activities:

" 1. To act as debt recovery agents for bankers, financiers and financial institutions and others and to recover money on their behalf by employing servants, agents, representatives, and others, to recover money advanced, amount outstanding on credit card facilities and term loans, as per the statutory requirements as applicable in this respect from time to time.

2. To set up and carry on the business & render services to Education empowerment, employment, financial, non-financial advisor, consultancy, supervision, business facilitator services in terms of RBI, financial literacy activities including BC/BF Agent empowerment and for all incidental and/or ancillary matters and or activities which are relating to activity for any person, organization, company, body, entity, etc whether governmental, non-governmental, semi-governmental, private or otherwise to invest in such business."

The abovementioned change was carried out by way of a Special Resolution passed by the members at the Extra Ordinary General Meeting held on 24th August 2024.

The Company has also received the Certificate of Registration of the Special Resolution confirming the alteration of the Object Clause(s) from the Registrar of Companies, CPC, on the Eighth day of October Two Thousand Twenty-Four.

7. **TRANSFER TO RESERVES:**

During the FY 25, The Company has transferred current year's loss of Rs. 57,66,554/- (Indian Rupees Fifty-Seven Lakh Sixty-Six Thousand Five Hundred and Fifty-Four) to its reserves & surplus. The same are disclosed in the notes to the financial statements forming part of this Annual Report.

8. SHARE CAPITAL:

As on FY 25, the following Authorised, Issued, Subscribed and Paid-Up Capital of the Company remained unchanged.

PARTICULARS	EQUITY SHARES	
	No. of Shares	Face Value (₹)
AUTHORIZED SHARE CAPITAL	10000	10
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL	10000	10

9. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on the date of this Report, the Board of Directors of the Company comprises of 3 (Three) members consisting of Professional Directors.

The composition of the Board of Directors and Key Managerial Personnel of the Company as on the date of this Report is as follows:

SR. NO.	NAME OF DIRECTORS	DIN	DESIGNATION
Directors:			
1.	Ms. Neha Sharma	10547128	Director
2.	Mr. Dhananjay Bhagwanprasad Tiwari	08382961	Director
3.	Mr. Vinit Ojha	10566477	Director

All Directors have confirmed their eligibility to continue as a Director on the Board for the financial year 2025-26.

During the year under review, the following changes took place in the composition of the Board of Directors:

a. **Resignation:**

Mr. Apoorv Ranjan Sharma (DIN: 00873790), Mr. Rishabh Pradeep Golchha (DIN: 06980671) and Mr. Atul Banshilal Jain (DIN: 01364119) resigned from the position of Director with effect from 15 May, 2024.

b. **Appointment and Regularisation:**

Ms. Neha Sharma (DIN: 10547128), Mr. Dhananjay Bhagwanprasad Tiwari (DIN: 08382961) and Mr. Vinit Ojha (DIN: 10566477) was appointed as an Additional Director with effect from April 09, 2024, and was subsequently regularised as Director at the Extra-ordinary General Meeting held on 16 April, 2024.

The Board was duly constituted throughout the year. Other than the changes stated above, there were no further appointment, resignation, regularization and retirements of Directors during the financial year. Further, the Company is not required to appoint an Independent Director in accordance with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

10. MEETINGS OF THE BOARD OF DIRECTORS:

a. The Board of Directors met 6 (Six) times during the Financial Year 2024-25 and the details of the same are mentioned below:

NO. OF BOARD MEETING	DATE OF THE BOARD MEETING	NO. OF DIRECTORS PRESENT
1	09 April, 2024	3
2	28 June, 2024	3
3	01 August, 2024	3
4	02 September, 2024	3
5	20 December, 2024	3
6	06 March, 2025	3

The intervening gap between any two consecutive Board Meetings did not exceed one hundred and twenty days during the financial year under review.

b. Attendance of the Directors for the Board Meetings held in the Financial Year 2024-25:

SR. NO.	NAME OF THE DIRECTOR	DESIGNATION	BOARD MEETINGS HELD DURING THE FINANCIAL YEAR		
			Held	Entitled to Attend	Attended
1	Mr. Apoorv Ranjan Sharma	Director	6	1	1
2	Mr. Rishabh Pradeep Golchha	Director	6	1	1
3	Mr. Atul Banshilal Jain	Director	6	1	1
4	Ms. Neha Sharma	Director	6	5	5
5	Mr. Dhananjay Bhagwanprasad Tiwari	Director	6	5	5
6	Mr. Vinit Ojha	Director	6	5	5

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the FY 25, the Company has neither given any loans or provided any guarantees or made any investments as applicable under section 186 of the Companies Act, 2013.

12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year, all related party transactions were undertaken in the ordinary course of business and on an arm’s length basis.

The Company did not enter into any material contracts, arrangements, or transactions that were outside such basis. The details of related party transactions as per the relevant accounting standards are prescribed in Note No. 18 of the Financial Statements of the Company.

13. SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES:

The Company does not have any subsidiary/joint ventures/associate companies. Further, there are no instances of any Company which has ceased to be a subsidiary, joint venture or associate of the Company during FY 25.

14. CORPORATE SOCIAL RESPONSIBILITY ("CSR"):

The provisions of section 135 of the Act, pertinent to corporate social responsibility are not applicable to the Company.

15. STATUTORY AUDITORS AND AUDITORS REPORT:

M/s G G Gupta and Associates, Chartered Accountants were appointed as statutory auditors of the company until the conclusion of Annual General Meeting held on 2025 pursuant to section 139 of The Companies Act, 2013.

The Board of Directors recommends their appointment for the financial year 2025–26 to 2029-30. The approval of the members of the Company will be sought at the ensuing AGM, authorizing the Board of Directors to fix the remuneration of the Statutory Auditors for the said period.

There are no qualifications or observations or remarks made by the Auditors in their Report.

There are no comments, observations, remarks or qualifications in the Statutory Auditors' Report for financial year 2024-25 requiring any management reply or response in this Report. All remarks, if any are self-explanatory in nature.

16. REPORTING OF FRAUDS BY AUDITORS:

During the year under review, the Statutory Auditors have not reported to the Board of Directors under Section 143(12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in this Board's report.

17. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS.

In accordance with the Ministry of Corporate Affairs notification no. G.S.R. 583(E) dated June 13, 2017, the provisions of section 143(3)(i) of the Act, internal financial control with reference to the Financial Statements is not applicable to the Company.

18. ANNUAL RETURN:

The Company does not maintain a functional website, in view of which, the same is not uploaded on website.

19. MATERIAL CHANGES AND COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY THAT OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

a. During the year under review, the name of the Company was changed from 9 Syndicate Advisors Private Limited to Collect Pro Private Limited, pursuant to the approval of the members at the Extra Ordinary General Meeting (EGM) held on 28th March, 2024. Consequent to the said change, the Company received a Fresh Certificate of Incorporation pursuant to change of name from the Registrar of Companies, CPC, on the 11th day of June, 2024.

b. During the year under review, 100% shares of the Company were transferred to Credit Wise Capital Private Limited and Mr. Manish Kumar Sharma.

20. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the FY 25, there were no significant or material orders passed by any Regulators, Courts, or Tribunals against the Company that have an impact on the going concern status of the Company and its operations.

21. DISCLOSURE ON MAINTENANCE OF COST RECORDS.

The provisions of section 148(1) of the Act and the rules framed thereunder, regarding maintenance of cost records as specified by the Central Government are not applicable to the Company.

22. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016.

During FY 25, there were no applications made or proceedings pending in the name of the Company under the Insolvency and Bankruptcy Code, 2016.

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

The particulars as prescribed under section 134(3) (m) of the Act, read with rule 8(3) of the Companies (Accounts) Rules, 2014 are as follows:

A. Conservation of energy:

i. The steps taken or impact on conservation of energy: Not Applicable

ii. The steps taken by the Company for utilizing alternate sources of energy: Not Applicable

iii. The capital investment on energy conservation equipment's: Not Applicable

B. Technology absorption:

i. The efforts made towards technology absorption: Nil

ii. The benefits like product improvement, cost reduction, product development or import substitution: Nil

iii. In case of imported technology (imported during the last three years reckoned from the beginning of the FY): Nil

iv. The expenditure incurred on Research and Development: Nil

C. Foreign Exchange Earnings and Outgo:

During the year, following were the foreign exchange earnings and outgo:

PARTICULARS	31.03.2025	31.03.2024
FOREIGN EXCHANGE EARNINGS:		
EXPORT OF SERVICES	NIL	NIL
FOREIGN EXCHANGE OUTGO:	NIL	NIL

24. RISK MANAGEMENT POLICY

The Board of Directors have developed and implemented the risk management policy and the board reviews same periodically.

25. 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: None

26. DIRECTORS' RESPONSIBILITY STATEMENT:

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

a. In the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure;

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 of the Company for the year under review;

c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. The Directors had prepared the annual accounts on a going concern basis; 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.

27. SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA (ICSI):

The Company is in regular compliance of the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India.

28. EMPLOYEES:

The provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, in respect of the employees of the Company are not applicable to the Company.

The details of the composition of the workforce of the Company as at 31st March 2025 are as follows:

PARTICULARS		DETAILS
FEMALE	:	36
MALE	:	72
TRANSGENDER	:	0
TOTAL		108

29. COMPLIANCE UNDER THE MATERNITY BENEFIT ACT, 1961:

The Company demonstrates its commitment to the well-being of its women employees by complying with the provisions of the Maternity Benefit Act, 1961, and offering additional benefits as part of its employee welfare initiatives. This adherence reflects the company's core values, including sensitivity and integrity towards its workforce. The Company confirms adherence to applicable provisions of the Maternity Benefit Act, 1961, which include protection from dismissal or discharge during absence due to pregnancy or maternity.

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

The Company has a policy and framework for employees to report sexual harassment cases at workplace and its process ensures complete anonymity and confidentiality of information. The Company has constituted an 'Internal Committee' to redress complaints received regarding sexual harassment. All the employees (permanent, contractual, temporary and trainees) are covered under this policy.

Further, during FY 25, the Company recorded the following status with respect to complaints of sexual harassment:

Sr. No.	Particulars	No. of complaints
(a)	Number of complaints of sexual harassment received in the year	Nil
(b)	Number of complaints disposed off during the year	Nil
(c)	Number of cases pending for more than ninety days	Nil

31. MEANS OF COMMUNICATION WITH SHAREHOLDERS:

The Company recognizes communication as a key element of the overall Corporate Governance framework, and therefore emphasizes on prompt, continuous, efficient and relevant communication to all external constituencies. The Company has maintained a dedicated email id namely finance@thecollectpro.com for sharing all communications with its shareholders.

32. OTHER GENERAL DISCLOSURES:

During the financial year under review:

a. There was no issue of shares (including sweat equity shares) to employees of the Company under any scheme during the financial year.

b. The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

c. There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016 against the company during the financial year.

d. The Company does not have any shares in unclaimed suspense demat account.

e. The Company is not required to transfer any unpaid dividend, shares or any other amount to the Investor Education and Protection Fund during the financial year under review.

(Remainder page intentionally left blank)

33. ACKNOWLEDGEMENTS AND APPRECIATION:

The Directors place on record their sincere to the customers of the Company, its investors, vendors, business associates, consultants, advisors and various Government agencies for their support extended to our activities during FY 25. The Directors also acknowledge the shareholders for their support and confidence reposed on the Company. The Directors also place on record their appreciation to the dedicated and committed team of employees for their valuable contribution to the Company during FY 25.

For and on behalf of the Board of Directors of
COLLECT PRO PRIVATE LIMITED
(Formerly known as 9 Syndicate Advisors Private Limited)

COLLECT PRO PRIVATE LIMITED ★

COLLECT PRO PRIVATE LIMITED ★

Dhananjay Tiwari	**Vinit Ojha**
Director	**Director**
08382961	**10566477**
12 September, 2025	**12 September, 2025**
Mumbai	**Mumbai**