

ONE LINK TECH PRIVATE LIMITED
(Formally Known as Eximanything Ecart Private Limited)

CIN: U51909PB2021PTC054432
Reg Off: Unit No. 922, Bestech Business Tower
Sector 66, SAS Nagar. Mohali-160059 PB
Email: mohitjindal2008@gmail.com
Contact No. 8130228881

BOARD REPORT

*(pursuant to section 134 read with rule 8A of the Companies (Accounts), Rules, 2014
under the Companies Act, 2013)*

To,

The Members,
ONE LINK TECH PRIVATE LIMITED
Unit No. 922, Bestech Business Tower
Sector 66, SAS Nagar. Mohali-160059 PB

The Directors of your company are pleasure to present their 04th Annual Report on the business and operations of the company together with the Audited Financial Statements of the Company for the year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS (STANDALONE)

The Company prepared its financial statements in accordance with the requirements of the Companies Act, 2013. The summarized financial results for the Financial Year 2024-25 and 2023-24 are as under:

(Figures in Rupees)

Particulars	Year ended 31 st March 2025	Year ended 31 st March 2024
Revenue from operations	0.00	9,91,390.00
Other Income	105.00	49,701.49
Total Income	105.00	10,41,091.49
Total Expenses	3337.00	10,051.75
Profit/Loss before tax	(3232.00)	10,31,039.74
Less: Tax Expense		
Current Tax	0.00	65,420.00
Deferred Tax	0.00	0.00
Profit/Loss after Tax	(3232.00)	9,65,619.74
Paid Up Share Capital	1,00,000/-	1,00,000/-
Value Per share	10/-	10/-
Earnings per Equity Share-		
- Basic	(0.32)	96.56
- Diluted	(0.32)	96.56

2. STATE OF COMPANY'S AFFAIRS, ITS OPERATIONS AND FUTURE OUTLOOK

During the financial year under review, the company has generated no revenue from its operations as compared to the previous year revenue of Rs. **9,91,390.00**. On the other hand, expenditure has decreased from Rs. **10,051.75** to Rs. **3337.00** during the current financial year.

Company has incurred net loss of Rs. **3232.00** as compared to the previous year net profit of Rs. **9,65,619.74**.

The management of your Company is expecting that your Company will be able to achieve better results during this upcoming financial year of 2025-26.

3. WEB LINK OF ANNUAL RETURN, IF ANY.

The Company doesn't have any website.

4. NUMBER OF BOARD MEETINGS

During the year under review, **Four** Board Meetings were convened and held. The intervening gap between the Board Meetings was within the period prescribed under the Companies Act, 2013. The detail of the Board meetings held during the year under review is as follows:

Sr. No.	Date of Board Meeting
1.	22/05/2024
2.	02/09/2024
3.	30/12/2024
4.	22/03/2025

5. PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

During the year under review, The company has not provided any loans, guarantees, or made any investments as outlined in Section 186 of the Companies Act, 2013

6. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All the related party transactions entered by the Company during the financial year were in ordinary course of business and on an arm's length basis. **AOC-2** is attached as **Annexure A**.

7. EXPLANATION TO AUDITOR'S REMARKS

M/s Rajesh Dharampal & Associates, Chartered Accountants, Khanna (FRN: 0021920N), were appointed as Statutory Auditors of the company to hold the office for a period of five years till

the conclusion of Annual General Meeting of the Company to be held for the financial year 2026-27.

The statutory Auditors of the Company have submitted Auditors' Report on the accounts of the Company for the accounting year ended 31st March, 2025. The Auditors' Report does not contain any qualification. Auditor remarks in their report are self-explanatory and do not call for any further comments.

8. DETAIL OF FRAUDS REPORTED BY AUDITORS

The Company does not indulge in any type of frauds pursuant to section 143(12) of the Companies Act, 2013 as per the audit report stated by Auditors for financial year ended 31st March, 2025.

9. MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes or commitments affecting the financial position or business operations of the Company occurring between the end of the financial year on 31st March, 2025, and the date of signing of this Director's Report.

10. CHANGE IN NAME OF THE COMPANY

During the year under review, the name of the company has been change from EXIMANYTHING ECART PRIVATE LIMITED to ONE LINK TECH PRIVATE LIMITED w.e.f 23/01/2025

11. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the financial year under review, there is no change in the directors of the company.

12. DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

No significant & material orders were passed by the Regulators or courts or tribunal which impacts the going concern status and company's operations in future.

13. DEPOSITS

The Company has not received any deposits during the financial year under review.

14. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Since, disclosure under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 is not applicable to the company. Hence, there is no requirement to formulate an Internal Complaints Committee and implement a policy on prevention of sexual harassment at workplace with a mechanism of lodging complaints.

15. COMPLIANCE WITH SECRETARIAL STANDARD: As per SS 1

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

16. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 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 as at 31st March, 2025 and of the profit /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 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.

17. ACKNOWLEDGMENT

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support.

**For and on behalf of the Board of Directors
ONE LINK TECH PRIVATE LIMITED
(Formally known as EXIMANYTHING ECART PRIVATE LIMITED)**



(Mohit Jindal)
Director
DIN: 05351969



(Shubham Jindal)
Director
DIN: 08938747

**Place: Khanna
Dated: 29.08.2025**

ONE LINK TECH PRIVATE LIMITED
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Annexure A

FORM NO. AOC -2 (2024-25)

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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL

h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL
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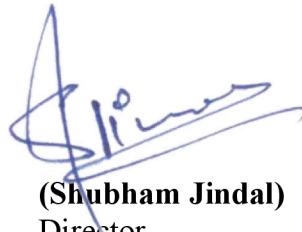
2. Details of contracts or arrangements or transactions at Arm's length basis.

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions / Justification of transaction	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board	Amount paid as advances, if any
	NIL					

**For and on behalf of the Board of Directors
ONE LINK TECH PRIVATE LIMITED
(Formally known as EXIMANYTHING ECART PRIVATE LIMITED)**



(Mohit Jindal)
Director
DIN: 05351969



(Shubham Jindal)
Director
DIN: 08938747

**Place: Khanna
Dated: 29.08.2025**

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF ONE LINK TECH PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **One Link Tech Private Limited** (formerly known as Eximanything Ecart Private Limited), which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2025**, and its Loss 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.

Information Other than Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

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

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance (TCWG)

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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 judgement and maintain professional skepticism throughout the audit. We also:

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

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

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

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the Companies Act, 2013 since in our opinion and according to the information and explanation given to us, the said order is not applicable to the Company.

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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2025 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2025 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 control with reference to the financial statements of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of the Companies Act, 2013 is not applicable as per Notification No.G.S.R. 464(E) dated 13th day of June, 2017.
- (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 in its financial statements.
 - 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 during the year ended March 31, 2025.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on 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 (i) and (ii) contain any material mis- statement.
- 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. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any Instance of audit trail feature being tempered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

FOR RAJESH DHARAMPAL & ASSOCIATES
(Chartered Accountant)
Reg.No.:0021920N

RAJESH KUMAR
Proprietor
M.No.:510631

Date:-29/08/2025
Place: Khanna

UDIN: 25510631BM6YIH4613

One Link Tech Private Limited
 formerly known as Eximanything Ecart Private Limited
 (CIN:U51909PB2021PTC054432)
Balance Sheet as at March 31,2025

(All Amounts are in INR Hundred)

Particulars	Note No.	(All Amounts are in INR Hundred)	
		As At March 31,2025	As At March 31,2024
I EQUITY AND LIABILITIES:			
1 Shareholders' Funds:			
(a) Share Capital	4	1000.00	1000.00
(b) Reserves & Surplus	5	1829.63	1861.95
		<u>2829.63</u>	<u>2861.95</u>
2 Non-Current Liabilities:			
(a) Long Term Borrowings	6	0.00	500.00
		<u>0.00</u>	<u>500.00</u>
3 Current Liabilities:			
(a) Other Current Liabilities	7	157.26	981.15
		<u>157.26</u>	<u>981.15</u>
Total		<u>2986.89</u>	<u>4343.10</u>
II ASSETS:			
1 Current Assets:			
(a) Cash & Bank Balances	8	2977.55	3737.88
(b) Short-term Loans & Advances	9	9.34	605.22
		<u>2986.89</u>	<u>4343.10</u>
Total		<u>2986.89</u>	<u>4343.10</u>
		<u>0.00</u>	<u>0.00</u>

The Accompanying notes are integral part of financial statements

As per our report of even date

For **RAJESH DHARAMPAL & ASSOCIATES**
 ICAI Firm Registration No.0021920N
 Chartered Accountants

For & On behalf of Board of Directors of
One Link Tech Private Limited
 CIN:U51909PB2021PTC054432



Rajesh Kumar
 (Rajesh Kumar)
 (Partner)

Membership No.510631

UDIN: *25510631BMGYIH4613*

Place: Khanna

Date: 29/08/2025

[Signature]
 Mohit Jindal
 Director
 DIN:05351969

[Signature]
 Shubham Jindal
 Director
 DIN:08938747

One Link Tech Private Limited

formerly known as Eximanything Ecart Private Limited

(CIN:U51909PB2021PTC054432)

Statement of Profit and Loss for the year ended 31/03/2025:

(All Amounts are in INR Hundred)

Particulars	Note No.	(All Amounts are in INR Hundred)	
		For the year ended March 31,2025	For the year ended March 31,2024
I. Income			
Revenue from Operations	10	0.00	9913.90
Other Income	11	1.05	497.02
III. Total Revenue (I+II)		1.05	10410.92
IV. Expenses:			
Other Expenses	12	33.37	100.52
Total Expenses (IV)		33.37	100.52
V. Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-I)		(32.32)	10310.40
VI. Exceptional Items		0.00	0.00
VII. Profit/(Loss) before Extraordinary Items and Tax (V-VI)		(32.32)	10310.40
VIII. Extraordinary Items		0.00	0.00
IX. Profit/(Loss) before Tax (VII-VIII)		(32.32)	10310.40
X. Tax Expense:			
(1) Current Tax		0.00	654.20
(2) Deferred Tax		0.00	0.00
Total tax expenses		0.00	654.20
XI. Profit/(Loss) for the period (IX-X)		(32.32)	9656.20
XII. Earnings per equity share: (in Rs.)(Nominal value per share Rs.10/-)			
(1) Basic		(0.32)	96.56
(2) Diluted		(0.32)	96.56

The Accompanying notes are integral part of financial statements

As per our report of even date

For **RAJESH DHARAMPLA & ASSOCIATES**

ICAI Firm Registration No.0021920N

Chartered Accountants

For & On behalf of Board of Directors of

One Link Tech Private Limited

CIN:U51909PB2021PTC054432

**(Rajesh Kumar)**

(Partner)

Membership No.510631

UDIN: 25510631BM6YIH4613

Place: Khanna

Date: 29/08/2025

Mohit Jindal

Director

DIN:05351969

Shubham Jindal

Director

DIN:08938747

One Link Tech Private Limited
(formerly known as Eximanything Ecart Private Limited)

4 Share Capital:		(All Amounts are in INR Hundred)	
Particulars	As At March 31,2025	As At March 31,2024	
Equity Share Capital			
Authorised Capital			
1,00,000 Equity shares of Rs. 10/- each (Previous year 1,00,000 Equity Shares of Rs.10/- each)	10000.00	10000.00	
	10000.00	10000.00	
Issued,Subscribed and fully Paid up Capital			
10,000 Equity shares of Rs.10/- each,fully paid up in cash (Previous year 10,000 equity shares of Rs.10/- each, fully paid up)	1000.00	1000.00	
Total	1000.00	1000.00	
5 Reserve and Surplus:			
Particulars	As At March 31,2025	As At March 31,2024	
Surplus in statement of Profit and Loss:			
Balance as per the last financial statements	1861.95	(7794.25)	
Add:Net Profit/(Loss) for the year	(32.32)	9656.20	
Total	1829.63	1861.95	
6 Long-term Borrowings:			
Particulars	As At March 31,2025	As At March 31,2024	
Unsecured:			
From Directors & Relatives			
Mr. Mohit Jindal	0.00	500.00	
Total	0.00	500.00	
7 Other Current Liabilities:			
Particulars	As At March 31,2025	As At March 31,2024	
Audit Fees Payable	25.00	75.00	
Provision for Taxation	0.00	654.20	
Cheques Issued but not presented	0.00	251.95	
Other Liabilities	132.26	0.00	
Total	157.26	981.15	

8 **Cash and Bank Balances:**

Particulars	As At March 31,2025	As At March 31,2024
Cash & Cash Equivalents		
Balances with Banks-Current accounts		
Axis Bank Limited	2512.59	3272.92
Cash on hand including Imprest	464.96	464.96
Total	2977.55	3737.88

9 **Short-term Loans and Advances:**

Particulars	As At March 31,2025	As At March 31,2024
Unsecured, Considered good		
TDS Receivables	0.00	596.94
IGST/CGST/SGST Input	9.34	8.28
Total	9.34	605.22

One Link Tech Private Limited
(formerly known as Eximanything Ecart Private Limited)

10 Revenue from Operations (Net) : (All Amounts are in INR Hundred)

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Revenue From Operations:		
Domestic	0.00	9913.90
Total	0.00	9913.90

11 Other Income:

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Interest Received	0.00	44.90
Misc Income	1.05	452.12
Total	1.05	497.02

12 Other Expenses

Particulars	For the year ended March 31,2025	For the year ended March 31,2024
Bank Charges	8.37	25.52
Payment to Auditors for:		
- Statutory Audit fees	25.00	75.00
	33.37	100.52

Significant Accounting Policies and other Explanatory Information to the Financial Statements for the Financial Year ended 31st March, 2025

Note No.

1. Corporate Information:

"Eximanything Ecart Private Limited" ("the Company") (formerly known as One Link Tech Private Limited) is a private limited company domiciled in India and incorporated on 08th October, 2021 under the provisions of the Companies Act, 2013. The registered office of the Company is located at-Unit No.922, Bestech Business Tower, Sector-66, SAS Nagar, Mohali-160059. The Company is engaged in the business of online platform services, related to import & export of the products & its related services. The Company's CIN is U51909PB2021PTC054432.

2. Basis of preparation:

The financial statements of the Company have been prepared under the historical cost convention on an accrual basis and comply with notified accounting standards referred to in section 133 read with the General Circular 15/2013 dated September 13, 2013 of Ministry of Corporate Affairs and other relevant provision of the Companies Act, 2013.

2.1 Functional and Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is also a functional currency.

2.2 Basis of Measurement

These Financial Statements have been prepared on a historical cost convention except certain financial assets and liabilities which are measured at fair value (refer accounting policy regarding financial instruments)

3. Summary of significant accounting policies:

a) Use of estimates

These financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (the accounting standards notified under Indian GAAP). The Company has prepared these financial statements to comply in all material aspects with the accounting standards notified under Section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis under the historical cost convention.

The Company has ascertained its operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

b) Revenue Recognition:

Revenue is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has concluded that it is principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

Revenue arises from sale of goods & Services.

Sale of goods:

Most of the Company's revenue is derived from selling goods with revenue recognized at a point in time when control of the goods is transferred to the customer and retains none of the significant risks and rewards of the goods in question.

The Company recognises revenue from the sale of goods measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.

The Company provides retrospective volume rebates to its customers on products purchased by the customer once the quantity of products purchased during the period exceeds a threshold specified in the contract. Retrospective volume rebates give rise to variable consideration. To estimate the variable consideration, the Company considers that the most likely amount method better predicts the amount of variable consideration.

Rendering of Services:

Revenue from services is recognized based on the pro-rata over the period of the contract as and when the company satisfies performance obligations by transferring the promised services to its Customers. Revenue from lead based services is recognized based on output method i.e as & when leads are consumed by the customers or on the expiry of Contract whichever is earlier.

Other Income

Other income is recognized on accrual basis except where the receipt of income is uncertain.

c) Tangible fixed assets

The Company has no any tangible or intangible assets.

d) Depreciation

As, the Company has no any tangible or intangible assets hence during the year, no any depreciation is provided in the books of accounts of the Company.

e) Inventories:

During, the year under review, the Company has no any Inventories, either at any time during the year or at the yearend.

f) Foreign Currency Transactions and balances:

The Provisions of the foreign Currency Transactions and balances are not applicable to the Company, as the Company has not dealt with any foreign currency transactions, during the period under review.

g) Borrowing cost:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. The Borrowing cost includes Bank Charges. However, during the year, the Company has not incurred any Borrowing Cost or borrow any money from Banks and Financial Institutions.

h) Employee Benefits:

Provident Fund: Provisions of Provident Fund and Pension Schemes are not applicable to the Company.

Gratuity: The provisions of Gratuity Act are not applicable to the Company, during the year under review.

i) Income taxes

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in India. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred tax is provided using the liability method on temporary difference between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

When the deferred tax liability arises from an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to

allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

j) Impairment of tangible assets:

The Provisions of the Impairment of tangible assets is not applicable to the Company & as during the year, there is no any tangible assets with the company.

k) Operating Cycle

Based on the nature of products/activities of the Company and the normal time between purchase of raw materials and their realisation in cash or cash equivalents, the Company has determined its operation cycle within 12 months for the purpose of classification of its assets and liabilities as current and non-current.

l) Contingent Liabilities

Contingent liabilities are disclosed by way of notes, if any, to the balance sheet. Provisions is made in the accounts in respect of liabilities which are acknowledged by the company and which have a material effect on the position stated in the Balance Sheet.

m) Earnings per share:

Basic earning per share are calculated by dividing by net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period adjusted for events such as bonus issue, right issue, share splits that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating the diluted earnings per share, the net profit or loss for the period attributable to the equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

n) Cash and cash equivalents:

Cash and cash equivalents include cash and cheques in hand, bank balances.

o) Expenses:

Goods received are accounted as purchases on satisfactory completion of inspection. Discount to customers and price escalation to suppliers, if any, to the extent not settled at the Balance Sheet date are accounted on the basis of reasonable estimates made after considering negotiations with vendors/customers.

(All Amounts are in INR Hundred)

4 Share Capital:		
Particulars	As At March 31,2025	As At March 31,2024
Equity Share Capital		
Authorised Capital		
1,00,000 Equity shares of Rs. 10/- each (Previous year 1,00,000 Equity Shares of Rs.10/- each)	10,000.00	10,000.00
	<u>10,000.00</u>	<u>10,000.00</u>
Issued, Subscribed and fully Paid up Capital		
10,000 Equity shares of Rs.10/- each, fully paid up in cash (Previous year 10,000 Equity Shares of Rs.10/- each, fully paid up)	1000.00	1000.00
Total	<u>1000.00</u>	<u>1000.00</u>

4.1 The Reconciliation of the number of Equity Shares outstanding and amount of share capital is set out below:

All Amounts are in INR Hundred except share data

	Current Year		Previous Year	
	Number of Shares	(Amount in Rs.)	Number of Shares	(Amount in Rs.)
Shares Outstanding at the beginning of the year	10,000	1,000.00	10,000	1,000.00
Add: Shares Issued during the year	---	---	---	---
Shares Outstanding at the end of the year	10,000	1,000.00	10,000	1,000.00

All Amounts are in INR
Hundred except share data)

4.2 Details of Shareholders holding more than 5% of the aggregate shares are set out below:

Name of Shareholders	Current Year		Previous Year	
	No. of Shares Held	% of Holdings	No. of Shares Held	% of Holdings
1. Mohit Jindal	5,000	50.00	5,000	50.00
2. Rohit Jindal	2,500	25.00	2,500	25.00
3. Shubham Jindal	2,500	25.00	2,500	25.00
	10,000	100.00	10,000	100.00

- The Shareholding information is based in legal ownership of shares and has been extracted from the records of the Company including register of Shareholders/Member.

4.3 Promoters Share Holding: -

S. No.	Promoters Name	No. of Share	% of Total Share	% Change During the Year
1	Mohit Jindal	5,000	50.00	----
2	Rohit Jindal	2,500	25.00	----
3	Shubham Jindal	2,500	25.00	----

Note-5- EARNING PER SHARE (EPS);

(All amount are in INR Hundred except Share data)

Particulars	Current Year	Previous Year
Earnings Per Share (EPS)-Basic & Diluted		
Numerator for basic and diluted EPS		
Net Profit/(Loss) attributable to Shareholders as at March 31	32.32	9,656.20
Weighted average number of equity shares (Denominator)	Nos.	Nos.
Number of equity shares outstanding at the end of the year (nos.)	10,000	10,000
Basic & Diluted EPS (in Rs.)	(00.32)	96.56
Nominal value of shares (Rs.)	10	10

The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and Diluted earnings per share of the Company remain the same.

Note-6--RELATED PARTY DISCLOSURE

a. Subsidiary

During the year and as at March 31, 2025, the Company has no any subsidiary company.

- a. The Key Management personnel & individuals having control or significant Influence over the Company by reason of voting power, and their relatives: -

Mr. Mohit Jindal	-	Director
Mr. Rohit Jindal	-	Director
Mr. Shubham Jindal	-	Director

- b. Shareholders who exercise Control:

Mr. Mohit Jindal
Mr. Rohit Jindal
Mr. Shubham Jindal

C Enterprises, over which control is exercised by Individuals listed in "b" above:-

- i. M/s A.M Agrovat
- ii. M/s S.K. Minerals Tech Private Limited
- iii. Sandhu Rice Mills
- iv. SK Minerals & Additives Limited
- v. Quikbrick Developers Private Limited
- vi. Synergy Trade Links DMCC

The following transactions were carried out during the year with related parties in the ordinary course of business:

Detail of transactions with persons referred to in "a" & "b" above:

(all amounts are in INR Hundred)

S. No.	Particulars	Current Year	Previous Year
1.	Key Management Personnel		
	Unsecured Loans/(Repayments)	(500.00)	(52000.00)
2.	Relatives of Key Management Personnel		
3	Transaction with the entities which is controlled by the Key Management Personnel		
	Sales of Goods/Services	0.00	11698.40

Balance outstanding at year end:

(all amounts are in INR Hundred)

Amount Outstanding-Receivable/(Payable)	NIL	NIL
--	-----	-----

Balance outstanding at year end:

(all amounts are in INR Hundred)

Un-Secured Loan (From Directors & Members)	0.00	500.00
---	------	--------

The details of amounts due to or due from related parties (except as mentioned above)

NIL : NIL

Disclosures in respect of transactions which are more than 10% of the total transactions of the same type with related parties during the year:

NIL NIL

Details of Transactions relating to the persons referred to in "a" above:-

(all amounts are in INR Hundred)

S. No.	Particulars	Current Year	Previous Year
	NIL	NIL	NIL

Breakup of compensation paid to Key Management Personnel:

(all amounts are in INR Hundred)

S. No.	Particulars	Current Year	Previous Year
	NIL	NIL	NIL

7. Contingent Liabilities not provided for in respect of:

NIL NIL

8. Capital and Other Commitments:

Estimated value of contracts remaining to be executed on Capital Accounts (net of advances), not provided for **Rs.NIL** (Previous year Rs.NIL).

9. In cases where letters of confirmation have been received from parties, book balances have been generally reconciled and adjusted, if required. In other cases, balance in accounts of sundry debtors, sundry creditors, payables and advances or deposits have been taken as per books of accounts.
10. No amount is due, as on balance sheet date, from other officers or from directors or any of them either severally or jointly, with any other persons nor any debts due by firms or private companies, in the form of loans and advances in the nature of loans given to subsidiary and associates and firms/companies in which any of the directors are interested except at Note No.6.
11. The Company had no any leased facilities under cancellable operating leases arrangements, with a lease term Ranging from one to five years, which is subject to renewal at mutual consent thereafter.
12. The Defined Benefit Plans provisions for Employees (AS-15); Liability for employee benefit (post retirement funded gratuity plan and leaves which is unfunded) is not applicable to the Company.
13. **Disclosure: as required by AS-28 (Impairment of Assets):**

In terms of Accounting Standard 28 (AS-28) there was no impairment loss on assets during the year under report.

14. Detail of dues to Micro & Small enterprises as defined under Micro, Small and Medium Enterprises Developments Act, 2006 (MSMED Act 2006): -

Particulars	Current Year	Previous Year
Principal amount due to suppliers registered under MSMED Act and remaining unpaid as at year end.	--	--
Interest due to suppliers registered under MSMED Act and remaining unpaid as at year End	--	--
Principal amount paid to suppliers registered under the MSMED Act beyond the appointed day during the year	--	--
Interest paid, other than section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	--	--
Interest paid, under section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	--	--
Interest due and payable towards suppliers registered under MSMED Act, for the payments already made	--	--
Further interest remaining due and payable for earlier years	--	--

The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small enterprises" on the basis of information available with the Company.

15. Additional Information under Part II of Schedule III to the Companies Act, 2013:

(All amounts are in Hundred)

(a) CIF Value of Import

Particulars	Current Year	Previous Year
NIL	NIL	NIL
Total	NIL	NIL

(b) Expenditure in Foreign Currency:

Particulars	Current Year	Previous Year
NIL	NIL	NIL
Total	NIL	NIL

(c) Earing in Foreign Currency:

Particulars	Current Year	Previous Year
NIL	NIL	NIL
Total	NIL	NIL

16. Exchange difference Gain/ (Loss) on account of fluctuations in foreign currency rates:
(All amounts are in Hundred)

	Current Year	Previous Year
NIL	NIL	NIL
Total	NIL	NIL

17. Details of Un-hedged foreign Currencies: -

The year end foreign currency exposures in respect of monetary items that have not been hedged by a derivative instrument or otherwise are given below: -

Amount(net) in foreign currency on account of the followings: -

(All amounts are in Hundred)

	Current Year	Previous Year
NIL	NIL	NIL
Total	NIL	NIL

18 Analytical Ratios

(All Amounts are in INR Hundred)

	Ratio	Formulas	Numerator	Denominator	Current Period	Previous Period	Reason for variance if change more than 25%
(a)	Current Ratio,	Current Assets/ Current Liabilities	2986.89	157.26	18.99	4.43	Payment of Current Liabilities
(b)	Debt-Equity Ratio	Total Current Liabilities/Net Worth	157.26	2829.63	0.06	0.34	Payment of Current Liabilities
(c)	Debt Service Coverage Ratio	EBITDA/Long Term Debt	(32.32)	-----	-----	20.62	Reduction of Sales/Turnover
(d)	Return of Equity Ratio	Net Profit/ Shareholders Equity	(32.32)	2829.63	(00.01)	3.37	Reduction of Sales/Turnover
(e)	Inventory turnover ratio	Sales/Inventory	-----	-----	----	----	
(f)	Trade Receivables Turnover Ratio	Sales/ Account Receivables	-----	-----	----	----	
(g)	Trade Payables turnover ratio	Raw Material Purchase/ Trade Payables	----	-----	----	----	
(h)	Net Capital Turnover Ratio	Sales/Working Capital	-----	2829.63	----	----	----
(i)	Net Profit Ratio	Net Profit/Sales	(32.32)	-----	-----	97.40%	Reduction of Sales/Turnover
(j)	Return on Capital Employed	EBIT/Total Assets- Current Liabilities	(32.32)	2829.63	(00.01)	3.06	Reduction in Profit
(k)	Return of Investment	Net Profit/ Total Assets	(32.32)	2986.89	(00.01)	2.22	Reduction in Profit

NOTE NO: 19. Other Statutory Information

- (i) The Company has no immoveable property.
- (ii) The Company do not have any Benami Property, where any proceeding has been Initiated or pending against the Company for holding any Benami Property.
- (iii) The Company do not have any transactions with companies struck off under section 248 of Companies Act 2013.
- (iv) The Company do not have any charges or satisfaction which is yet to be registered with ROC.
- (v) The Company have not traded or invested in Crypto currency or virtual during the financial year.
- (vi) 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.

- (vii) 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 company (Ultimate Beneficiaries).
- (viii) The Company Does not have 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 assessment under the Income Tax Act,1961 (such as ,search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (ix) The Company has not borrowed from banks or financial institutions.

As per our report of even date
For RAJESH DHARAMPAL & ASSOCIATES
ICAI Firm Registration No: 0021920N
Chartered Accountants



(Rajesh Kumar)

Prop.

Membership No: 510631

UDIN: 25510631BMGYIH4613

Khanna: 29/08/2025

For and on behalf of the Board of Directors of
One Link Tech Private Limited
CIN: U51909PB2021PTC054432

Mohit Jindal
Director
DIN:05351969

Shubham Jindal
Director
DIN:08938747

ONE LINK TECH PRIVATE LIMITED
(Formally Known as Eximanything Ecart Private Limited)

CIN: U51909PB2021PTC054432

Reg Off: Unit No. 922, Bestech Business Tower

Sector 66, SAS Nagar. Mohali-160059 PB

Email: mohitjindal2008@gmail.com

Contact No. 8130228881

LIST OF DIRECTORS AS ON 31/03/2025

DIN	Name	Designation	Residential Address	Date of Appointment	Date of Cessation after FY, if any
05351969	Mohit Jindal	Director	Jindal Niwas, Street No. 3, Near Khanna Nursing Home, Dharampura Estate, Khanna, Ludhiana-141401 PB	08/10/2021	-----
06856831	Rohit Jindal	Director	Jindal Niwas, Street No. 3, Near Khanna Nursing Home, Dharampura Estate, Khanna, Ludhiana-141401 PB	08/10/2021	-----
08938747	Shubham Jindal	Director	House No. 566, Ward No. 23, Samrala Road, Sulekh Ram Street, Khanna-141401 PB	08/10/2021	-----

For and on behalf of the Board of Directors

ONE LINK TECH PRIVATE LIMITED

(Formally known as EXIMANYTHING ECART PRIVATE LIMITED)



(Mohit Jindal)

Director

DIN: 05351969

ONE LINK TECH PRIVATE LIMITED
(Formally Known as Eximanything Ecart Private Limited)

CIN: U51909PB2021PTC054432

Reg Off: Unit No. 922, Bestech Business Tower

Sector 66, SAS Nagar. Mohali-160059 PB

Email: mohitjindal2008@gmail.com

Contact No. 8130228881

DETAIL OF SHAREHOLDERS AS ON 31/03/2025

S. No.	Name	Father/ Husband	Address	No. of Shares	Type of Shares	Amt. per Share
1.	Mohit Jindal	Sh. Ram Karan Jindal	Jindal Niwas, Street No. 3, Near Khanna Nursing Home, Dharampura Estate, Khanna, Ludhiana-141401 PB	5,000	Equity	10/-
2.	Rohit Jindal	Sh. Ram Karan	Jindal Niwas, Street No. 3, Near Khanna Nursing Home, Dharampura Estate, Khanna, Ludhiana-141401 PB	2,500	Equity	10/-
3.	Shubham Jindal	Sh. Karam Chand	House No. 566, Ward No. 23, Samrala Road, Sulekh Ram Street, Khanna-141401 PB	2,500	Equity	10/-
TOTAL				10,000		

For and on behalf of the Board of Directors

ONE LINK TECH PRIVATE LIMITED

(Formally known as EXIMANYTHING ECART PRIVATE LIMITED)



(Mohit Jindal)

Director

DIN: 05351969