

# STUDYCALLER EDUTECH PRIVATE LIMITED

Regd. Add.: C/O Subey Singh, Chotey Naya Gaon, Meerut, Uttar Pradesh, India, 250341

E-Mail: [studycalleredutech@gmail.com](mailto:studycalleredutech@gmail.com), CIN: U80900UP2022PTC169189

## NOTICE

NOTICE is hereby given that the 03<sup>rd</sup> Annual General Meeting of the members of M/s Studycaller Edutech Private Limited will be held on Tuesday, 30<sup>th</sup> Day of September, 2025 at 11:00 a.m. at the registered office of the Company at C/O Subey Singh, Chotey Naya Gaon, Meerut, Uttar Pradesh, India, 250341, to transact the following businesses:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2025 together with the reports of the Auditors' and Directors' thereon.

**“RESOLVED THAT** Financial statements of the company for the year ended 31st March, 2025, including the balance sheet of the company as the 31st March, 2025 and statement of Profit and Loss for the year ended on that date alongwith all the notes and annexures and the report of auditors and directors thereon for financial year ended 31st March, 2025 be and are hereby received, considered and adopted”.

**RESOLVED FURTHER THAT** pursuant to the provision of Section 134 and other applicable provision, if any, of Companies Act, 2013, Mr. Sanjeev Kumar (DIN: 09708399), Director, Mr. Rajendra Singh (DIN:09708400) Director of the Company be and hereby authorized to sign Financial Statements on behalf of the Board of Directors.

**RESOLVED FURTHER THAT**, Mr. Sanjeev Kumar (DIN: 09708399), Director, Mr. Rajendra Singh (DIN:09708400) Director of the Company be and are hereby severally authorized to do all such acts, matter deeds and things as may be necessary or desirable in connection with or incidental to give effect to the above resolution, including but not limited to filing of necessary forms or returns with the relevant statutory bodies, and to company with all other requirement in this regard”

**For & on behalf of the Board of Directors  
Studycaller Edutech Private Limited**

**Date: 27.09.2025**

**Place: Meerut**

**Sanjeev Kumar**  
**(Director)**  
**DIN: 09708399**



# STUDYCALLER EDUTECH PRIVATE LIMITED

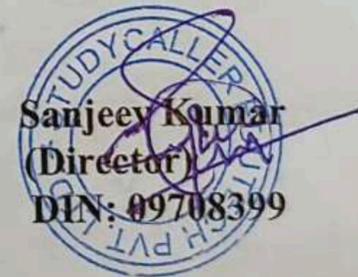
Regd. Add.: C/O Subey Singh, Chotey Naya Gaon, Meerut, Uttar Pradesh, India, 250341  
E-Mail: [studycalleredutech@gmail.com](mailto:studycalleredutech@gmail.com), CIN: U80900UP2022PTC169189

## NOTES:

1. A statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business(es), if any, to be transacted at the Meeting is annexed hereto.
2. A MEMBER WHO IS ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ONLY AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY. IN ORDER TO BE EFFECTIVE, PROXY FORMS DULY COMPLETED IN ALL RESPECTS SHOULD BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE TIME FIXED FOR THE MEETING. A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY AND HOLDING IN AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY AND SUCH PERSON SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON(S) OR SHAREHOLDER(S).

For & on behalf of the Board of Directors  
Studycaller Edutech Private Limited

Date: 27.09.2025  
Place: Meerut



**DIRECTORS' REPORT**  
**FINANCIAL YEAR – 2024-25**

# STUDYCALLER EDUTECH PRIVATE LIMITED

Chotey Naya Gaon, Meerut, Uttar Pradesh-250341

E-Mail: Studycalleredutech@gmail.com; CIN: U80900UP2022PTC169189

## DIRECTORS' REPORT

To,  
The Members of,  
M/S STUDYCALLER EDUTECH PRIVATE LIMITED.

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

### FINANCIAL HIGHLIGHTS [Point 23(e)(vii)]

Rs. In '000

Particulars	FY-2024-25	FY-2023-24
Income from business operations	254.741	277.545
Other income	12.782	-
<b>Total Income</b>	<b>267.523</b>	<b>277.545</b>
Less: Expenditure except depreciation	360.761	1412.657
<b>Profit/loss before interest, depreciation and tax</b>	<b>(93.238)</b>	<b>(1132.237)</b>
Less: Interest and other financial charge(s)	15.888	2.875
<b>Profit/Loss before Depreciation and tax</b>	<b>(109.126)</b>	<b>(1135.112)</b>
Less: Depreciation	180.588	180.588
<b>Profit/loss before tax</b>	<b>(289.714)</b>	<b>(1315.7)</b>
Less: Tax expenses	-	-
Add: Deferred tax asset	(11.362)	-
<b>Profit/(Loss) After Tax</b>	<b>(278.352)</b>	<b>(1315.7)</b>
Earnings per share (Rs.) :		
Basic	(31.28)	(147.86)
Diluted	(31.28)	(147.86)

### WEB ADDRESS

Web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed - The company doesn't have any web address.

### BOARD OF MEETINGS

Number of meetings held during the Financial Year 2024-25: 5 (Five)

S No.	Date of Meeting	Total no. of directors as on date of meeting.	Attendance	
			No. of directors attended	% of attendance
1	12.04.2024	2	2	100.00
2	29.04.2024	2	2	100.00
3	27.05.2024	2	2	100.00
4	05.06.2024	2	2	100.00
5	16.12.2024	2	2	100.00

21/05/25

### COMMITTEE MEETINGS

Number of meetings held during the Financial Year 2024-25: **Not applicable**

S No.	Date of Meeting	Total no. of directors as on date of meeting.	Attendance	
			No. of directors attended	% of attendance
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-

### DIRECTORS' RESPONSIBILITY STATEMENT

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

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

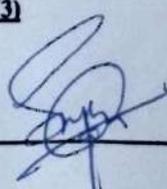
### STATE THE DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

There are no offence of fraud or observations (including any qualification, reservation, adverse remark or disclaimer) under section 143(12) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

### DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)

Not applicable

### DISCLOSURE FOR COMPANIES COVERED UNDER SECTION 178(1) ON DIRECTORS APPOINTMENT AND REMUNERATION INCLUDING OTHER MATTERS PROVIDED UNDER SECTION 178(3)



21-5-2024

Not applicable

**AUDITORS:**

The Auditors, M/S Mayank Rajeev & Co., Chartered Accountants, appointment from F.Y.2022-23 to F.Y.2026-27.

**AUDIT REMARKS**

Explanations / comments on qualification, reservation or adverse remark or disclaimer made by the auditor and company secretary in the audit reports

**Auditor's Remarks**

S. No.	Auditors' qualifications, reservations or adverse remarks or disclaimer in the auditors' report.	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the auditors as per Board's report.
-	-	-

**Secretarial Auditor's Remarks**

S. No.	Qualification, reservations or adverse remarks or disclaimer in the secretarial auditor's report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the secretarial auditors as per Board's report
-	-	-

**SECTION 186 DETAILS**

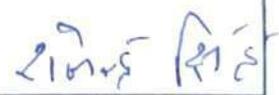
Details of loan, guarantee, investment or security is given by the company as per section 186

	Yes	No
(a) Whether any loan, guarantee is given by the company or securities of any other body corporate purchased?	N.A.	N.A.
(b) Whether the Company falls in the category provided under section 186(11)?	N.A.	N.A.
(c) Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account)	N.A.	N.A.
(d) Brief details as to why transaction is not reportable	N.A.	

Table for enquiring the details

Number of transactions

Block-1	
Corporate identity number (CIN) or foreign company	N.A.



registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number.	
Name of the Party	N.A.
Type of person (Individual / Entity)	N.A.
Nature of transaction	N.A.
In case of loan, rate of interest would be enquired	N.A.
Brief on the transaction	N.A.
Amount (in INR)	N.A.
Date of passing Board resolution (DD/MM/YYYY)	N.A.
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	N.A.
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	N.A.
SRN of MGT-14	N.A.

#### **DESCRIPTION OF STATE OF COMPANY'S AFFAIRS**

During the year under review, the total turnover of the Company was Rs.2,54,741.00/-. During the period, the Company has incurred a loss of Rs.(2,78,352.00)/-.

#### **DISCLOSURE RELATING TO AMOUNTS IF ANY WHICH IS PROPOSED TO CARRY TO ANY RESERVES**

Brief description	The Company transferred a loss of the amount of Rs.(2,78,352.00) to reserves of the company.
Amount (in INR)	Rs.(2,78,352.00)

#### **DISCLOSURES RELATING TO AMOUNT RECOMMENDED TO BE PAID AS DIVIDEND**

Brief description	The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid.
Amount (in INR)	-

#### **DETAILS OF MATERIAL CHANGES AND COMMITMENT OCCURRED DURING PERIOD BETWEEN THE END OF FY AND THE DATE OF REPORT, AFFECTING FINANCIAL POSITION OF COMPANY**

There were no material changes from the date of closure of the financial year and no commitment made by the directors affecting financial position of the company. So no criteria need to be specified for the year.

#### **DISCLOSURE OF STATEMENT ON DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY**

The assets of the company are adequately insured against the loss of fire, riot, earthquake, terrorism, loss of profits, etc. and other risks which consider necessary by the management. In addition to this coverage, a statutory Public Liability Insurance Policy has been taken to cover by company for providing against the public liability arising out of Industrial accidents for employees working in plants.

## CSR DETAILS

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

Whether CSR is applicable as per section 135	Not applicable.
Turnover (in Rs.)	Rs.2,54,741.00/-
Net worth (in Rs.)	Rs.(4,44,046)-

## RULE 8/8A DISCLOSURES

Details regarding technology absorption as per Rule 8(3)(B)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Details regarding energy conservation as per Rule 8(3)(A)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Details regarding foreign exchange earnings and outgo as per Rule 8(3)(C)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report.	There are no subsidiary, associate or joint venture companies.

## DISCLOSURE AS PER RULE 8(5) OF COMPANIES ACCOUNTS RULES 2014

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year.	There are no subsidiary, associate or joint venture companies.
Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year	Not applicable.
The details in respect of adequacy of internal financial controls with reference to the Financial Statements.	Your Company has a proper and adequate system of Internal Control, to ensure safeguarding the assets against loss from unauthorized use or disposal and commercial transaction were recorded and reported correctly.
A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the	Not applicable.



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Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.	
The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.	Not applicable.
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.	Not applicable.
Disclosure of financial summary or highlights.	As per Board's Report attached with Form – AOC-4.
Disclosure of change in nature of business	There is no change in business of the company during the financial year 2024-25.
Details of directors or key managerial personnel who were appointed or have resigned during year.	There has been no change in the constitution of Board during the year under review. i.e the structure of the Board remains the same.

**OTHER DISCLOSURES RELATING TO DEPOSITS COVERED UNDER CHAPTER V OF COMPANIES ACT UNDER RULE 8(5)**

Deposits accepted during year.	Not applicable
Deposits remained unpaid or unclaimed at end of year.	Not applicable
Amount of default in repayment of deposits or payment of interest thereon beginning of year.	Not applicable
Maximum amount of default in repayment of deposits or payment of interest thereon during year.	Not applicable
Amount of default in repayment of deposits or payment of interest thereon end of year.	Not applicable
Number of cases of default in repayment of deposits or payment of interest thereon beginning of year.	Not applicable
Maximum number of cases of default in repayment of deposits or payment of interest thereon during year.	Not applicable
Number of cases of default in repayment of deposits or payment of interest thereon end of year.	Not applicable
Details of deposits which are not in compliance with requirements of Chapter V of Act.	Not applicable

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

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

**A STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS**

21/7/25

The Board has carried out an annual evaluation of its own performance and of the individual Directors. The evaluation process was conducted through a structured questionnaire covering various aspects of the Board's functioning, composition, and performance. Feedback from Directors was collated, reviewed, and discussed to identify areas of improvement and to enhance the overall effectiveness of the Board.

**DISCLOSURE FOR COMPLIANCE WITH OTHER STATUTORY LAWS**

A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	Not applicable
Number of Sexual Harassment Complaints received	Not applicable
Number of Sexual Harassment Complaints disposed off	Not applicable
Number of Sexual Harassment Complaints beyond 90 days.	Not applicable
Statement that the company has complied with maternity benefit act	Not applicable

**NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR**

Female	0
Male	2
Transgender	0

Number of other matters to be included in Director's Report	-
Heading for the matter	-
Reference to section/rule to which it pertains	-
Brief description of the matter	-

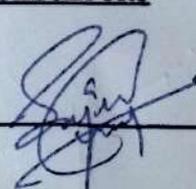
**CHANGE IN SHARE CAPITAL DURING THE FINANCIAL YEAR 2024-25**

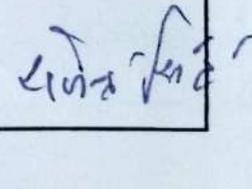
There is no change in share capital structure of the Company during the financial year 2024-25.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:**

The company has not entered into any material contracts or arrangements or transaction with the related parties referred in section 188(1) of the Companies Act, 2013 and the Rule 15 of Companies (Meeting of Board and its Powers) Rules, 2014. Therefore, the disclosure in the Form AOC-2 is not applicable to the company.

**MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**





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

### EMPLOYEE RELATIONS

The employee relations continue to be cordial and the Board is committed to strengthen the same and to work towards ensuring health, safety, welfare and a healthy working environment for its employees.

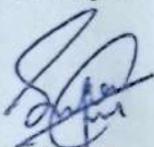
### CAUTIONARY STATEMENT

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations. Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

### ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

For M/s Studycaller Edutech Private Limited

  
Sanjeev Kumar  
DIN : 09708399  
(Director)  
S/o Rajendra Chaudhary,  
Khirwa, Nauabad, Meerut,  
U.P. - 250341

Rajendra Singh  
DIN: 09708400  
(Director)  
S/o Sube, 41, Vill. Khirwa,  
Nauabad, Daurala, Distt.  
Meerut, U.P. -250341

Date: 11.08.2025  
Place: Meerut

Contact Us:

  
Studycaller Edutech Private Limited  
Chotey Naya Gaon, Meerut, Uttar Pradesh-250341  
E-Mail- Studycalledutech@gmail.com  
CIN : U80900UP2022PTC169189



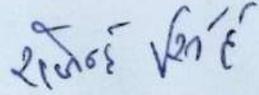
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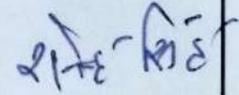
**List of Share / Debenture Holders as on 31/03/2025**  
**Equity Share @10 Each**

SN	Ledger Folio	Name	Address	Type of Share	Number of Shares	Nominal Amount
1.	1	Sanjeev Kumar	S/o Rajendra Chaudhary, Khirwa, Nauabad, Meerut, U.P. - 250341	Equity	5000	Rs. 50,000/-
2.	2	Rajendra Singh	S/o Sube, 41, Vill. Khirwa, Nauabad, Daurala, Distt. Meerut, U.P. - 250341	Equity	3898	Rs. 38,980/-
3.	3	IA India Accelerator Private Limited	Plot no.336,S.F., Udyog Vihar, Phase IV, Gurgaon-122015, Haryana, IN	Equity	298	Rs.2,980/-
4.	4	Akshat Gupta	411, Maple-I, Rakesh Marg, Gulmohar Enclave, Nehru Nagar-3, Ghaziabad-201001, U.P.,IN	Equity	257	Rs.2,570/-
5.	5	Unanimity Opportunities Management LLP	UG 06, MGF Metropolis Mall, DLF QE, Haryana, IN-122002	Equity	146	Rs.1,460/-
6.	6	Arpit Tyagi	246, Tagan, Vard No.4, Khatauli, Muzaffarnagar-251201, U.P., IN	Equity	154	Rs.1,540/-
7.	7	Akash Tomar	VPO-Bhainsi, Khatauli, Muzaffarnagar-251201, U.P., IN	Equity	154	Rs.1,540/-
8.	8	Mahavir Pratap Sharma	15 Red Krishna House, Govind Bari, Opp. S.B.B.J Bank, Brahmpuri, Jaipur, Tripolia Bazar, Rajasthan-302002	Equity	350	Rs.3,500/-

For M/s Studycaller Edntech Private Limited

  
**Sanjeev Kumar**  
 DIN : 09708399  
 (Director)  
 S/o Rajendra Chaudhary,  
 Khirwa, Nauabad, Meerut,  
 U.P. - 250341

  
**Rajendra Singh**  
 DIN: 09708400  
 (Director)  
 S/o Sube, 41, Vill. Khirwa,  
 Nauabad, Daurala, Distt.  
 Meerut, U.P. -250341

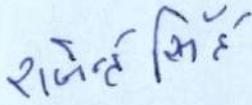


**List of Directors as on 31/03/2025**

SN	DIN	Name	Address	Designation	Date of Appointment
1	09708399	Sanjeev Kumar	S/o Rajendra Chaudhary, Khirwa, Nauabad, Meerut, U.P. - 250341	Director	19.08.2022
2	09708400	Rajendra Singh	S/o Sube, 41, Vill. Khirva, Nauabad, Daurala, Distt. Meerut, U.P. -250341	Director	19.08.2022

**For M/s Studycaller Edutech Private Limited**

  
**Sanjeev Kumar**  
**DIN : 09708399**  
**(Director)**  
**S/o Rajendra Chaudhary,**  
**Khirwa, Nauabad, Meerut,**  
**U.P. - 250341**

  
**Rajendra Singh**  
**DIN: 09708400**  
**(Director)**  
**S/o Sube, 41, Vill. Khirva,**  
**Nauabad, Daurala, Distt.**  
**Meerut, U.P. -250341**



**Mayank Rajeev & Co.**

*Chartered Accountants*

210-B, Raj Rajeshwari Palace,  
West End Road, Meerut Cantt-250001  
Mob No.:+917830010888  
Tel No.: 0121-4301115

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## **Independent Auditor's Report**

To  
The Members of  
**M/s Studycaller Edutech Private Limited**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **M/s Studycaller Edutech Private Limited** ("the Company") which comprises the Balance Sheet as at **March 31<sup>st</sup>, 2025**, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

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 (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 **March 31<sup>st</sup>, 2025**, and profit/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 ("ICAI") 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.

#### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for 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.

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

### **Management's Responsibility 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's Responsibility for the Audit of the Financial Statements**

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the 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.

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

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

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

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

### **Report on Other Legal and Regulatory Requirements**

The Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, We are not giving report on the matters specified in paragraphs 3 and 4 of the Order as 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 are 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, Statement of Changes of Equity 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<sup>st</sup> March, 2025** taken on record by the Board of Directors, none of the directors is disqualified as on **31<sup>st</sup> March, 2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. The management has represented that, other than those disclosed in the notes to accounts, to the best of its knowledge and belief:
    - a. 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, whether directly or indirectly, lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;
    - b. no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries;

- c. 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 subclause (iv)(a) and (iv)(b) contain any material mis-statement;
- v Based on our examination, which included test checks, the company is maintaining its books of accounts using accounting software but no feature of recording audit trail (edit log) facility is available in the software.

**For Mayank Rajeev & Co.**

Chartered Accountants

FRN: 021536C



CA. Mayank Agarwal

Partner

M. No. 431450

UDIN: 254314508MG0026778

**Place: Meerut**

**Date: 11.08.2025**

## **“ANNEXURE A” TO THE INDEPENDENT AUDITOR’S REPORT**

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of **M/s Studycaller Edutech Private Limited** of even date)

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

We have audited the internal financial controls over financial reporting of **M/s Studycaller Edutech Private Limited** (“the Company”) as of **March 31<sup>st</sup>, 2025** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that We comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

#### **Meaning of Internal Financial Controls Over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for

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

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31<sup>st</sup>, 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

### **For Mayank Rajeev & Co.**

Chartered Accountants  
FRN: 021536C



CA. Mayank Agarwal  
Partner

M. No. 431450

UDIN: 25431450BMG100Z6778

Place: Meerut

Date: 11.08.2025

**M/s Studycaller Edutech Private Limited**  
Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
CIN: U80900UP2022PTC169189

**Balance Sheet as at 31st March 2025**

Particulars	Note No	In Rs.	In Rs.
		Figures at the end of 31st March, 2025	Figures at the end of 31st March, 2024
<b>I. Equity &amp; Liabilities</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2.01	1,02,570.00	1,02,570.00
(b) Reserve and Surplus	2.02	(5,46,616.00)	(2,68,264.00)
(c) Money Received Against Share Warrants		-	-
<b>(2) Share Application Money Pending Allotment</b>		-	-
<b>(3) Non Current Liabilities</b>			
(a) Long-Term Borrowings	2.03	9,12,702.00	6,41,700.00
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	2.04	15,000.00	2,03,500.00
(d) Short Term Provisions		-	-
(e) Current Maturities of Long Term Borrowings		-	-
<b>Total Equity &amp; Liabilities</b>		<b>4,83,656.00</b>	<b>6,79,506.00</b>
<b>II. Assets</b>			
<b>(1) Non Current Assets</b>			
(a) Property, Plant and Equipments and Intangible Assets			
(i) Property Plant and Equipment	2.05	3,61,174.00	5,41,762.00
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible assets under development		-	-
(b) Non Current Investments		-	-
(c) Deferred tax assets (net)	2.14(B)	11,362.00	-
(d) Long Term Loans & Advances	2.06	1,04,500.00	1,04,500.00
(e) Other Non-Current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Cash & Cash Equivalents	2.07	6,620.00	33,244.00
(e) Short-term loans and advances		-	-
(f) Other Current Assets		-	-
<b>Total Assets</b>		<b>4,83,656.00</b>	<b>6,79,506.00</b>

**1 & 2**  
**Significant Accounting Policies And Notes To Accounts**  
Notes referred to above and notes attached there to form an Integral part of Financial Statements  
As per our Independent Auditor's Report of even date attached.

**For Mayank Rajeev & Co.**

Chartered Accountants  
FRN: 021536C

CA. Mayank Agarwal  
Partner

M. No. 431450

UDIN: 25431450 BMGU02 602836C

Place: Meerut

Date: 11.08.2025



**For and on behalf of the Board of Director**

**M/s Studycaller Edutech Pvt. Ltd.**



**M/s Studycaller Edutech Private Limited**  
Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
CIN: U80900UP2022PTC169189

**Statement of Profit & Loss for the Year Ended on 31st March 2025**

In Rs.

In Rs.

Particulars	Note No	Figures at the end of 31st March, 2025	Figures at the end of 31st March, 2024
I. Revenue from operations	2.08	2,54,741.00	2,77,545.00
II. Other Income		12,782.00	-
III. Total Income ( I+II )		2,67,523.00	2,77,545.00
IV. Expenses:			
Cost of Raw Material Consumed		-	-
Purchase of Stock-In-Trade	2.09	1,00,000.00	-
Change In Inventories of Finished Goods		-	-
Work-In-Progress and Stock-In-Trade		-	-
Employee Benefits Expenses	2.10	1,96,258.00	11,13,110.00
Financial Costs	2.11	15,888.00	2,875.00
Depreciation & Amortisation Expenses	2.12	1,80,588.00	1,80,588.00
Other Expenses	2.13	64,503.00	2,96,672.00
<b>Total Expenses</b>		<b>5,57,237.00</b>	<b>15,93,245.00</b>
V. Profit Before Exceptional & Extraordinary Items & Tax		(2,89,714.00)	(13,15,700.00)
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary Items & Tax		(2,89,714.00)	(13,15,700.00)
VIII. Extraordinary Items		-	-
IX. Profit Before Tax (VII-VIII)		(2,89,714.00)	(13,15,700.00)
X. Tax Expenses:			
(1) Current Tax (Provision for Tax)		-	-
(2) Deferred Tax	2.14(A)	(11,362.00)	-
(3) Other Tax Exp		-	-
(3) MAT Credit Entitlement		-	-
XI. Profit(Loss) for the Period from Continuing Operations	(IX-X)	(2,78,352.00)	(13,15,700.00)
XII. Profit(Loss) from Discontinuing Operations		-	-
XIII. Tax Expense of Discontinuing Operations		-	-
XIV. Profit(Loss) from Discontinuing Operations (XII-XIII)		-	-
XV. Profit (Loss) for the Period (XI + XIV)		(2,78,352.00)	(13,15,700.00)
XVI. Earning per Equity Share:			
(1) Basic		(31.28)	(147.86)
(2) Diluted		(31.28)	(147.86)

**Significant Accounting Policies And Notes To Accounts**

1 & 2

Notes referred to above and notes attached there to form an integral part of Financial Statements  
As per our Independent Auditor's Report of even date attached.

**For Mayank Rajeev & Co.**

Chartered Accountants  
FRN: 021536C

CA. Mayank Agarwal  
Partner

M. No. 431450

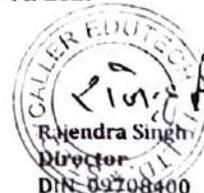
UDIN: 25431450 BMGU026778

Place: Meerut

Date: 11.08.2025



**For and on behalf of the Board of Director of M/s Studycaller Edutech Pvt. Ltd.**



**M/s Studycaller Edutech Private Limited**  
Chotey, Naya Gaun, Meerut, Uttar Pradesh-250341  
CIN: U00900UP2022PTC169189

**Notes To Accounts For The Period Ended 31st March 2025**

The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation

PARTICULARS	In Rs	
	Year Ended March 31, 2025	Year Ended March 31 2024
<b>2.01 SHARE CAPITAL</b>		
<b>Authorised Capital</b> 1,00,000 Equity Shares of Rs. 10/- each	10,00,000.00	10,00,000.00
<b>Issued Subscribed &amp; Paid up Capital</b> 10,257 Equity Shares of Rs. 10/- each	1,02,570.00	1,02,570.00
	<u>1,02,570.00</u>	<u>1,02,570.00</u>

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

reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2025 and March 31, 2024 is set out below:

PARTICULARS	As at March 31, 2025			As at March 31, 2024		
	No. of Shares	F.V	Amount	No. of Shares	F.V	Amount
Number of shares at the beginning	10,257.00	10.00	1,02,570.00	10,000.00	10.00	1,00,000.00
Add: Shares issued during the year	-	-	-	257.00	10.00	2,570.00
Number of shares at the end	10,257.00	-	1,02,570.00	10,257.00	-	1,02,570.00

**List of Shareholders Holding More Than 5% Shares**

Name Of Shareholder	As at March 31, 2025			As at March 31, 2024		
	No. of Shares	%	Amount	No. of Shares	%	Amount
Sanjeev Kumar	5,000.00	56.19%	50,000.00	5,000.00	56.19%	50,000.00
Rajendra Singh	3,898.00	43.81%	38,980.00	3,898.00	43.81%	38,980.00
	<b>8,898.00</b>	<b>100.00%</b>	<b>88,980.00</b>	<b>8,898.00</b>	<b>100.00%</b>	<b>88,980.00</b>

**Shares held by promoters at the end of the year**

S. No.	Name of Promter	As at March 31, 2025		As at March 31, 2024		% Change during the year
		No. of Shares	%of total share:	No. of Shares	%of total share:	
1.	Sanjeev Kumar	5,000.00	56.19	5,000.00	56.19	-
2.	Rajendra Singh	3,898.00	43.81	3,898.00	43.81	-
		<b>8,898.00</b>	<b>100.00</b>	<b>8,898.00</b>	<b>100.00</b>	-

**2.02 RESERVES & SURPLUS**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
	<b>Surplus of Profit &amp; Loss</b>	(14,65,694.00)
Opening Balance	(2,78,352.00)	(1,49,994.00)
Add: Net profit after tax transferred from Statement of Profit and L	-	(13,15,700.00)
Less: Assets Written off	-	-
Less: Income Tax Adjusted	(17,44,046.00)	-
Closing Balance	-	<u>(14,65,694.00)</u>
<b>Securities Premium Reserve</b>	11,97,430.00	
Opening Balance	-	-
Add: Premium received during the year	11,97,430.00	11,97,430.00
Closing Balance	-	<u>11,97,430.00</u>
Closing Balance	(5,46,616.00)	<u>(2,68,264.00)</u>



**M/s Studycaller Edutech Private Limited**  
Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
CIN: U80900UP2022PTC169189

**Notes To Accounts For The Period Ended 31st March 2025**

**2.03 LONG TERM BORROWINGS**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Unsecured Loans from Director Sanjeev Kumar	8,61,702.00	6,41,700.00
Loans from Others Akshat Gupta	51,000.00	-
	<u>9,12,702.00</u>	<u>6,41,700.00</u>

**2.04 OTHER CURRENT LIABILITIES**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Audit Fee Payable	15,000.00	27,500.00
Provision for Income Tax	-	-
Salary Payable	-	1,76,000.00
	<u>15,000.00</u>	<u>2,03,500.00</u>

**2.06 LONG TERM LOANS & ADVANCES**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Rajendra Singh	1,04,500.00	1,04,500.00
	<u>1,04,500.00</u>	<u>1,04,500.00</u>

**2.07 CASH & CASH EQUIVALENTS**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Cash in Hand	-	-
Bank Balances		
DBS Bank CA-3315	6,619.91	33,150.58
ICICI Bank CA-1024	-	93.38
	<u>6,619.91</u>	<u>33,243.96</u>

**2.08 REVENUE FROM OPERATION**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Operating Income	2,54,740.64	2,77,544.51
Gross Receipts	-	-
	<u>2,54,740.64</u>	<u>2,77,544.51</u>

**2.09 PURCHASE OF STOCK-IN-TRADE**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Purchases	1,00,000.00	-
	<u>1,00,000.00</u>	<u>-</u>



**M/s Studycaller Edutech Private Limited**  
 Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
 CIN: U80900UP2022PTC169189

Notes To Accounts For The Period Ended 31st March 2025

**2.10 EMPLOYEE BENEFITS EXPENSES**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Salaries	1,96,258.00	11,13,110.00
	<u>1,96,258.00</u>	<u>11,13,110.00</u>

**2.11 FINANCE COSTS**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Bank Charges	15,888.38	2,875.02
	<u>15,888.38</u>	<u>2,875.02</u>

**2.12 DEPRECIATION & AMORTISATION EXPENSES**

#REF1	Year Ended March 31, 2025	Year Ended March 31, 2024
Amortisation Expenses	1,80,588.00	1,80,588.00
	<u>1,80,588.00</u>	<u>1,80,588.00</u>

**2.13 OTHER EXPENSES**

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
Audit Fee	15,000.00	15,000.00
Business Promotion Expenses	-	5,900.00
Domain Expenses	-	25,000.00
IT Expenses	28,192.00	-
Professional Expenses	21,310.00	2,03,806.00
Rent Expenses	-	46,980.00
Round Off	0.67	(14.47)
	<u>64,502.67</u>	<u>2,96,671.53</u>

Notes referred to above and notes attached there to form an integral part of Financial Statements  
 As per our Independent Auditor's Report of even date attached.

For Mayank Rajeev & Co.  
 Chartered Accountants  
 FRN: 021536C

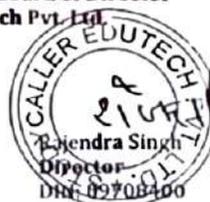
CA. Mayank Agarwal  
 Partner  
 M. No. 431450

Place: Meerut  
 Date: 11.08.2025

For and on behalf of the Board of Director  
 of M/s Studycaller Edutech Pvt. Ltd.

  
 Sanjeev Kumar  
 Director  
 DIN: 02708399

  
 Rajendra Singh  
 Director  
 DIN: 02708400



**M/s Studycaller Edutech Private Limited**  
 Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
 CIN: U80900UP2022PTC169189

**2.05 Details Of Fixed Assets And Depreciation Under The Companies Act, 2013**

In Rs.

**FOR THE PERIOD ENDED AS ON 31st March 2025**

Name of the Assets	GROSS BLOCK			DEPRECIATION				Net Block As On	Net Block As On		
	Gross Block As On 01.04.2024	Addition During the Year	Sales During The Year	Total As On 31.03.2025	Rate of Depreciation	As On 01.04.2024	For The Year	Tr. To Res & Surplus	Total As On 31.3.2025	31.03.2025	31.03.2024
1. Software Application	7,22,350.00	-	-	7,22,350.00	25%	1,80,588.00	1,80,588.00	-	3,61,176.00	3,61,174.00	5,41,762.00
<b>Total (In Rs.)</b>	<b>7,22,350.00</b>	<b>-</b>	<b>-</b>	<b>7,22,350.00</b>		<b>1,80,588.00</b>	<b>1,80,588.00</b>	<b>-</b>	<b>3,61,176.00</b>	<b>3,61,174.00</b>	<b>5,41,762.00</b>

\*We have amortised Software Application on SLM basis taking it's useful life as 4 years.

Notes referred to above and notes attached there to form an integral part of Financial Statements As per our Independent Auditor's Report of even date attached.

For Mayank Rajeev & Co.  
 Chartered Accountants

FRN: 021536C

C.A. Mayank Agarwal  
 Partner  
 M. No. 431450

For and on behalf of the Board of Director  
 of M/s Studycaller Edutech Pvt. Ltd.



Place: Meerut  
 Date: 11.08.2025

**M/s Studycaller Edutech Private Limited**  
 Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
 CIN: U80900UP2022PTC169189

**2.14(A) Calculation of DTA/DTL and Provision of Income Tax**

In Rs.

Particular	Amount	Tax Amount
Book Profit as Profit & Loss Accounts	(2,89,714.00)	(72,915.00)
Add: Depreciation as per Companies Act	1,80,588.00	-
Add: Expenses Not Allowed in Income Tax But Allowed in Future	-	-
Less: Depreciation as per Income Tax Act	1,35,441.00	-
Less: Allowed in Income Tax But Allowed in Companies Act Future	-	-
Taxable profits	(2,44,567.00)	(61,553.00)
<b>Deferred Tax</b>	<b>DTA</b>	<b>(11,362.00)</b>

**2.14 (B) DEFERRED TAX ASSET (NET)**

Particulars	Year Ended As on	Year Ended As on
	31st March 2025	31st March 2024
Opening Balance	-	-
Add: DTA (created during the year)	(11,362.00)	-
Less: Transferred to Reserve & Surplus	-	-
	<b>(11,362.00)</b>	-

**For Mayank Rajeev & Co.**

Chartered Accountants  
 FRN: 021536C

CA. Mayank Agarwal  
 Partner  
 M. No. 431450



Place: Meerut  
 Date: 11.08.2025

**For and on behalf of the Board of Director  
 of M/s Studycaller Edutech Pvt. Ltd.**

  
 Sameer Kumar  
 Director  
 DIN: 09708399

  
 Rajendra Singh  
 Director  
 DIN: 09708400

In Ru.

**Trade Payables Ageing Schedule**  
 Outstanding for following periods from due date of payment

S. No.	Particulars	Outstanding for following periods from due date of payment			Total
		Less Than 1 Year	1-2 Years	2-3 Years	
1	MSME	15,000.00	-	-	15,000.00
2	Other	-	-	-	-
3	Disputed Dues MSME	-	-	-	-
4	Disputed Dues Others	-	-	-	-
	<b>Total</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>

**Trade Receivables Ageing Schedule**  
 Outstanding for following periods from due date of payment

S. No.	Particulars	Outstanding for following periods from due date of payment			Total
		Less than 6 Months	6 Months-1Year	1-2 years	
1	Undisputed Trade Receivables - Considered Good	-	-	-	-
2	Undisputed Trade Receivables - Considered Doubtful	-	-	-	-
3	Disputed Trade Receivables Considered Good	-	-	-	-
4	Disputed Trade Receivables Considered Doubtful	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Title deeds of immovable Property not held in name of the Company**

S. No.	Relevant Line Item In The Balance sheet	Description Of Item Of Property	Gross Carrying Value	Title Deeds Held In The Name Of	Whether Title Deed Holder Is A Promoter, Director Or Relative of Promoter /Director Or Employee Of Promoter /Director	Property held since Which Date	Reason For Not Being Held In The Name Of The Company
1	PPE	Land Building	N.A.	N.A.	N.A.	N.A.	N.A.
2	Investment property	Land Building	N.A.	N.A.	N.A.	N.A.	N.A.
3	PPE retired from active use and held for disposal	Land Building	N.A.	N.A.	N.A.	N.A.	N.A.
4	Other	Land Building	N.A.	N.A.	N.A.	N.A.	N.A.

Note: Also indicate if in dispute.



Loans Granted to Promoters, Directors, KMPs and the Related Parties either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment

S. No.	Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
1	Promoters	1.04 500.00	100.00
2	Directors	-	-
3	KMPs	-	-
4	Related Parties	-	-

Capital-Work-in Progress (CWIP)  
N.A.

Intangible Assets Under Development:  
N.A.

Schedule of Ratios				
S. No.	Particulars	As at March 31, 2025	As at March 31, 2024	Change in Ratio
1	Current Ratio	0.44	0.16	0.28
2	Debt-Equity Ratio	(2.06)	(3.87)	1.82
3	Debt Service Coverage Ratio	N.A.	N.A.	-
4	Inventory Turnover Ratio	N.A.	N.A.	-
5	Trade Receivables Turnover Ratio	N.A.	N.A.	-
6	Trade Payables Turnover Ratio	(0.60)	(1.68)	1.07
7	Net Capital Turnover Ratio	(1.04)	(4.74)	3.70
8	Net Profit Ratio	0.63	7.94	(7.31)
9	Return on Capital Employed	0.63	7.94	(7.31)
10	Return On Investment			

Notes referred to above and notes attached thereto form an integral part of Financial Statements  
As per our Independent Auditor's Report of even date attached.

For Mayank Rajeev & Co.

Chartered Accountants  
FRN: 021536C

C.A. Mayank Agarwal  
Partner  
M. No. 431450

Place: Meerut  
Date: 11.08.2025

For and on behalf of the Board of Director  
Studycaller Edutech Pvt. Ltd.



**M/s Studycaller Edutech Private Limited**  
 Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
 CIN: U80900UP2022PTC169189

**Schedule B**  
 Details Of Fixed Assets And Depreciation Under The Income Tax Act, 1961

**FOR THE PERIOD ENDED AS ON 31st March 2025**

S. No.	Name of the Assets	Rate	Gross Block			DEPRECIATION			In. Rs. Net Block As On 31.03.2025	
			Gross Block As On 01.04.2024	Addition During the Year	Sales During The Year	Total As On 31.03.2025	For Half Year	For The Year		Total As On 31.3.2025
1	Intangible Assets: Software Application	25.00%	5,41,762.00	-	-	5,41,762.00	-	1,35,441.00	1,35,441.00	4,06,321.00
	<b>Total</b>		<b>5,41,762.00</b>	<b>-</b>	<b>-</b>	<b>5,41,762.00</b>	<b>-</b>	<b>1,35,441.00</b>	<b>1,35,441.00</b>	<b>4,06,321.00</b>

For Mayank Rajeev & Co.  
 Chartered Accountant  
 FRN:021536C

*Mayank Agatwal*  
 CA. Mayank Agatwal  
 Partner  
 M.No. 431450



Date : 17.11.2024  
 Place: Meerut

For and on behalf of the Board of Director  
 of M/s Studycaller Edutech Pvt. Ltd.



**M/s Studycaller Edutech Private Limited**  
Chotey, Naya Gaon, Meerut, Uttar Pradesh-250341  
CIN: U80900UP2022PTC169189

In Rs.

**Shareholder's List as on 31.03.2025**

S.No.	Name	No. of Share	Percentage	Amount
1	Sanjeev Kumar	5,000.00	48.75%	50,000.00
2	Rajendra Singh	3,898.00	38.00%	38,980.00
3	IA India Accelerator Private Limited	298.00	2.91%	2,980.00
4	Akshat Gupta	257.00	2.51%	2,570.00
5	Unanlmy Opportunities Management LLP	146.00	1.42%	1,460.00
6	Arpit Tyagi	154.00	1.50%	1,540.00
7	Akash Tomar	154.00	1.50%	1,540.00
8	Mahavir Pratap Sharma	350.00	3.41%	3,500.00
	<b>Total</b>	<b>10,257.00</b>	<b>100.00%</b>	<b>1,02,570.00</b>

**For Mayank Rajeev & Co.**

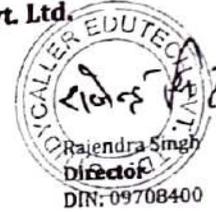
Chartered Accountants  
FRN: 021536C

CA. Mayank Agarwal  
Partner  
M. No. 431450

Place: Meerut  
Date: 11.08.2025



**For and on behalf of the Board of Director**  
of M/s Studycaller Edutech Pvt. Ltd.



**DIRECTORS' REPORT**  
**FINANCIAL YEAR – 2024-25**

# STUDYCALLER EDUTECH PRIVATE LIMITED

Chotey Naya Gaon, Meerut, Uttar Pradesh-250341

E-Mail: Studycalleredutech@gmail.com; CIN: U80900UP2022PTC169189

## DIRECTORS' REPORT

To,  
The Members of,  
M/S STUDYCALLER EDUTECH PRIVATE LIMITED.

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

### FINANCIAL HIGHLIGHTS [Point 23(e)(vii)]

Rs. In '000

Particulars	FY-2024-25	FY-2023-24
Income from business operations	254.741	277.545
Other income	12.782	-
<b>Total Income</b>	<b>267.523</b>	<b>277.545</b>
Less: Expenditure except depreciation	360.761	1412.657
<b>Profit/loss before interest, depreciation and tax</b>	<b>(93.238)</b>	<b>(1132.237)</b>
Less: Interest and other financial charge(s)	15.888	2.875
<b>Profit/Loss before Depreciation and tax</b>	<b>(109.126)</b>	<b>(1135.112)</b>
Less: Depreciation	180.588	180.588
<b>Profit/loss before tax</b>	<b>(289.714)</b>	<b>(1315.7)</b>
Less: Tax expenses	-	-
Add: Deferred tax asset	(11.362)	-
<b>Profit/(Loss) After Tax</b>	<b>(278.352)</b>	<b>(1315.7)</b>
Earnings per share (Rs.) :		
Basic	(31.28)	(147.86)
Diluted	(31.28)	(147.86)

### WEB ADDRESS

Web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed - The company doesn't have any web address.

### BOARD OF MEETINGS

Number of meetings held during the Financial Year 2024-25: 5 (Five)

S No.	Date of Meeting	Total no. of directors as on date of meeting.	Attendance	
			No. of directors attended	% of attendance
1	12.04.2024	2	2	100.00
2	29.04.2024	2	2	100.00
3	27.05.2024	2	2	100.00
4	05.06.2024	2	2	100.00
5	16.12.2024	2	2	100.00

21/05/25

### COMMITTEE MEETINGS

Number of meetings held during the Financial Year 2024-25: **Not applicable**

S No.	Date of Meeting	Total no. of directors as on date of meeting.	Attendance	
			No. of directors attended	% of attendance
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-

### DIRECTORS' RESPONSIBILITY STATEMENT

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

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

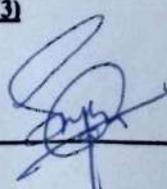
### STATE THE DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

There are no offence of fraud or observations (including any qualification, reservation, adverse remark or disclaimer) under section 143(12) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

### DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)

Not applicable

### DISCLOSURE FOR COMPANIES COVERED UNDER SECTION 178(1) ON DIRECTORS APPOINTMENT AND REMUNERATION INCLUDING OTHER MATTERS PROVIDED UNDER SECTION 178(3)



21-5-2024

Not applicable

**AUDITORS:**

The Auditors, M/S Mayank Rajeev & Co., Chartered Accountants, appointment from F.Y.2022-23 to F.Y.2026-27.

**AUDIT REMARKS**

Explanations / comments on qualification, reservation or adverse remark or disclaimer made by the auditor and company secretary in the audit reports

**Auditor's Remarks**

S. No.	Auditors' qualifications, reservations or adverse remarks or disclaimer in the auditors' report.	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the auditors as per Board's report.
-	-	-

**Secretarial Auditor's Remarks**

S. No.	Qualification, reservations or adverse remarks or disclaimer in the secretarial auditor's report	Directors' comments on qualifications, reservations or adverse remarks or disclaimer of the secretarial auditors as per Board's report
-	-	-

**SECTION 186 DETAILS**

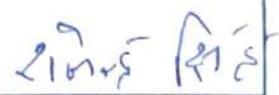
Details of loan, guarantee, investment or security is given by the company as per section 186

	Yes	No
(a) Whether any loan, guarantee is given by the company or securities of any other body corporate purchased?	N.A.	N.A.
(b) Whether the Company falls in the category provided under section 186(11)?	N.A.	N.A.
(c) Are there any reportable transactions on which section 186 applies? (whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account)	N.A.	N.A.
(d) Brief details as to why transaction is not reportable	N.A.	

Table for enquiring the details

Number of transactions

Block-1	
Corporate identity number (CIN) or foreign company	N.A.



registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number.	
Name of the Party	N.A.
Type of person (Individual / Entity)	N.A.
Nature of transaction	N.A.
In case of loan, rate of interest would be enquired	N.A.
Brief on the transaction	N.A.
Amount (in INR)	N.A.
Date of passing Board resolution (DD/MM/YYYY)	N.A.
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account breached?	N.A.
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	N.A.
SRN of MGT-14	N.A.

#### **DESCRIPTION OF STATE OF COMPANY'S AFFAIRS**

During the year under review, the total turnover of the Company was Rs.2,54,741.00/-. During the period, the Company has incurred a loss of Rs.(2,78,352.00)/-.

#### **DISCLOSURE RELATING TO AMOUNTS IF ANY WHICH IS PROPOSED TO CARRY TO ANY RESERVES**

Brief description	The Company transferred a loss of the amount of Rs.(2,78,352.00) to reserves of the company.
Amount (in INR)	Rs.(2,78,352.00)

#### **DISCLOSURES RELATING TO AMOUNT RECOMMENDED TO BE PAID AS DIVIDEND**

Brief description	The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid.
Amount (in INR)	-

#### **DETAILS OF MATERIAL CHANGES AND COMMITMENT OCCURRED DURING PERIOD BETWEEN THE END OF FY AND THE DATE OF REPORT, AFFECTING FINANCIAL POSITION OF COMPANY**

There were no material changes from the date of closure of the financial year and no commitment made by the directors affecting financial position of the company. So no criteria need to be specified for the year.

#### **DISCLOSURE OF STATEMENT ON DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY**

The assets of the company are adequately insured against the loss of fire, riot, earthquake, terrorism, loss of profits, etc. and other risks which consider necessary by the management. In addition to this coverage, a statutory Public Liability Insurance Policy has been taken to cover by company for providing against the public liability arising out of Industrial accidents for employees working in plants.

## CSR DETAILS

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

Whether CSR is applicable as per section 135	Not applicable.
Turnover (in Rs.)	Rs.2,54,741.00/-
Net worth (in Rs.)	Rs.(4,44,046)-

## RULE 8/8A DISCLOSURES

Details regarding technology absorption as per Rule 8(3)(B)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Details regarding energy conservation as per Rule 8(3)(A)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Details regarding foreign exchange earnings and outgo as per Rule 8(3)(C)	The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the conservation of Energy, Technology Absorption & Foreign Exchange Earnings and outgo are not applicable to it.
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report.	There are no subsidiary, associate or joint venture companies.

## DISCLOSURE AS PER RULE 8(5) OF COMPANIES ACCOUNTS RULES 2014

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year.	There are no subsidiary, associate or joint venture companies.
Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year	Not applicable.
The details in respect of adequacy of internal financial controls with reference to the Financial Statements.	Your Company has a proper and adequate system of Internal Control, to ensure safeguarding the assets against loss from unauthorized use or disposal and commercial transaction were recorded and reported correctly.
A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the	Not applicable.



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Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.	
The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.	Not applicable.
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.	Not applicable.
Disclosure of financial summary or highlights.	As per Board's Report attached with Form – AOC-4.
Disclosure of change in nature of business	There is no change in business of the company during the financial year 2024-25.
Details of directors or key managerial personnel who were appointed or have resigned during year.	There has been no change in the constitution of Board during the year under review. i.e the structure of the Board remains the same.

**OTHER DISCLOSURES RELATING TO DEPOSITS COVERED UNDER CHAPTER V OF COMPANIES ACT UNDER RULE 8(5)**

Deposits accepted during year.	Not applicable
Deposits remained unpaid or unclaimed at end of year.	Not applicable
Amount of default in repayment of deposits or payment of interest thereon beginning of year.	Not applicable
Maximum amount of default in repayment of deposits or payment of interest thereon during year.	Not applicable
Amount of default in repayment of deposits or payment of interest thereon end of year.	Not applicable
Number of cases of default in repayment of deposits or payment of interest thereon beginning of year.	Not applicable
Maximum number of cases of default in repayment of deposits or payment of interest thereon during year.	Not applicable
Number of cases of default in repayment of deposits or payment of interest thereon end of year.	Not applicable
Details of deposits which are not in compliance with requirements of Chapter V of Act.	Not applicable

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

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

**A STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS**

21/7/25

The Board has carried out an annual evaluation of its own performance and of the individual Directors. The evaluation process was conducted through a structured questionnaire covering various aspects of the Board's functioning, composition, and performance. Feedback from Directors was collated, reviewed, and discussed to identify areas of improvement and to enhance the overall effectiveness of the Board.

**DISCLOSURE FOR COMPLIANCE WITH OTHER STATUTORY LAWS**

A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	Not applicable
Number of Sexual Harassment Complaints received	Not applicable
Number of Sexual Harassment Complaints disposed off	Not applicable
Number of Sexual Harassment Complaints beyond 90 days.	Not applicable
Statement that the company has complied with maternity benefit act	Not applicable

**NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR**

Female	0
Male	2
Transgender	0

Number of other matters to be included in Director's Report	-
Heading for the matter	-
Reference to section/rule to which it pertains	-
Brief description of the matter	-

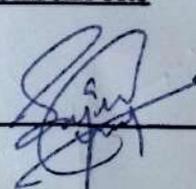
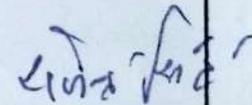
**CHANGE IN SHARE CAPITAL DURING THE FINANCIAL YEAR 2024-25**

There is no change in share capital structure of the Company during the financial year 2024-25.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:**

The company has not entered into any material contracts or arrangements or transaction with the related parties referred in section 188(1) of the Companies Act, 2013 and the Rule 15 of Companies (Meeting of Board and its Powers) Rules, 2014. Therefore, the disclosure in the Form AOC-2 is not applicable to the company.

**MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

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

### EMPLOYEE RELATIONS

The employee relations continue to be cordial and the Board is committed to strengthen the same and to work towards ensuring health, safety, welfare and a healthy working environment for its employees.

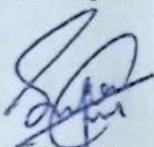
### CAUTIONARY STATEMENT

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations. Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

### ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

For M/s Studycaller Edutech Private Limited

  
Sanjeev Kumar  
DIN : 09708399  
(Director)  
S/o Rajendra Chaudhary,  
Khirwa, Nauabad, Meerut,  
U.P. - 250341

Rajendra Singh  
DIN: 09708400  
(Director)  
S/o Sube, 41, Vill. Khirwa,  
Nauabad, Daurala, Distt.  
Meerut, U.P. -250341

Date: 11.08.2025  
Place: Meerut

Contact Us:

  
Studycaller Edutech Private Limited  
Chotey Naya Gnon, Meerut, Uttar Pradesh-250341  
E-Mail- Studycalledutech@gmail.com  
CIN : U80900UP2022PTC169189



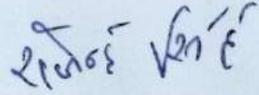
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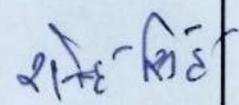
**List of Share / Debenture Holders as on 31/03/2025**  
**Equity Share @10 Each**

SN	Ledger Folio	Name	Address	Type of Share	Number of Shares	Nominal Amount
1.	1	Sanjeev Kumar	S/o Rajendra Chaudhary, Khirwa, Nauabad, Meerut, U.P. - 250341	Equity	5000	Rs. 50,000/-
2.	2	Rajendra Singh	S/o Sube, 41, Vill. Khirwa, Nauabad, Daurala, Distt. Meerut, U.P. - 250341	Equity	3898	Rs. 38,980/-
3.	3	IA India Accelerator Private Limited	Plot no.336,S.F., Udyog Vihar, Phase IV, Gurgaon-122015, Haryana, IN	Equity	298	Rs.2,980/-
4.	4	Akshat Gupta	411, Maple-I, Rakesh Marg, Gulmohar Enclave, Nehru Nagar-3, Ghaziabad-201001, U.P.,IN	Equity	257	Rs.2,570/-
5.	5	Unanimity Opportunities Management LLP	UG 06, MGF Metropolis Mall, DLF QE, Haryana, IN-122002	Equity	146	Rs.1,460/-
6.	6	Arpit Tyagi	246, Tagan, Vard No.4, Khatauli, Muzaffarnagar-251201, U.P., IN	Equity	154	Rs.1,540/-
7.	7	Akash Tomar	VPO-Bhainsi, Khatauli, Muzaffarnagar-251201, U.P., IN	Equity	154	Rs.1,540/-
8.	8	Mahavir Pratap Sharma	15 Red Krishna House, Govind Bari, Opp. S.B.B.J Bank, Brahmpuri, Jaipur, Tripolia Bazar, Rajasthan-302002	Equity	350	Rs.3,500/-

For M/s Studycaller Edntech Private Limited

  
**Sanjeev Kumar**  
 DIN : 09708399  
 (Director)  
 S/o Rajendra Chaudhary,  
 Khirwa, Nauabad, Meerut,  
 U.P. - 250341

  
**Rajendra Singh**  
 DIN: 09708400  
 (Director)  
 S/o Sube, 41, Vill. Khirwa,  
 Nauabad, Daurala, Distt.  
 Meerut, U.P. -250341

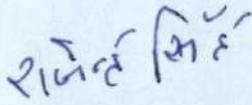


**List of Directors as on 31/03/2025**

SN	DIN	Name	Address	Designation	Date of Appointment
1	09708399	Sanjeev Kumar	S/o Rajendra Chaudhary, Khirwa, Nauabad, Meerut, U.P. - 250341	Director	19.08.2022
2	09708400	Rajendra Singh	S/o Sube, 41, Vill. Khirva, Nauabad, Daurala, Distt. Meerut, U.P. -250341	Director	19.08.2022

**For M/s Studycaller Edutech Private Limited**

  
**Sanjeev Kumar**  
**DIN : 09708399**  
**(Director)**  
**S/o Rajendra Chaudhary,**  
**Khirwa, Nauabad, Meerut,**  
**U.P. - 250341**

  
**Rajendra Singh**  
**DIN: 09708400**  
**(Director)**  
**S/o Sube, 41, Vill. Khirva,**  
**Nauabad, Daurala, Distt.**  
**Meerut, U.P. -250341**