Reired BLS International Services Private Limited
Balance Sheet as at 31 March, 2025

Amount in Rupees in hundreds (unless otherwise stated)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I	**ASSETS**			
1	**Non-current asset**			
a	Property, plant & equipment	3	33.74	33.74
b	Deferred tax assets (net)		-	-
c	Other non current assets		-	-
	Total non- current assets		**33.74**	**33.74**
2	**Current asset**			
a	Financial assets			
(i)	Cash and cash equivalents	4	37.00	37.00
(ii)	Other financial assets		-	-
b	Other current assets	6	1,419.61	103.55
	Total current assets		**1,456.61**	**140.55**
	Total Assets		**1,490.35**	**174.29**
II	**EQUITY & LIABILITIES**			
	Equity			
a	Equity share capital	7	1,000.00	1,000.00
b	Other equity	8	(695.32)	(1,484.68)
	Total equity		**304.68**	**(484.68)**
	Liabilities			
1	**Non current liabilities**			
a	Financial liabilities			
b	Provisions		-	-
	Total non-current liabilities			
2	**Current liabilities**			
a	**Financial liabilities**			
(i)	Other financial liabilities	8	924.67	658.97
b	Other current liabilities	9	261.00	-
c	Provisions		-	-
d	Current tax liabilities (net)		-	-
	Total current liabilities		**1,185.67**	**658.97**
	Total Equity and Liabilities		**1,490.35**	**174.29**

Summary of accounting policies 1-2
Accompanying notes referred to above formed an integral part of the financial statements.

As per our report of even date attached
For Pankaj Manuja & Associates
Chartered Accountants
FRN : 018182N

Pankaj Manuja & Associates * Chartered Accountants * New Delhi

Pankaj
Prop.
M. No. 099471
UDIN :- 25099471BMOYDQ2869
Place : New Delhi
Date : 13th May 2025

For and on behalf of the board of directors of
For Reired BLS International Service Private Limited

(Gaurav Aggarwal)
Director
DIN:-00184065

(Dinesh Sharma)
Director
DIN:-00956860

Reired BLS International Services Private Limited
Statement of Profit and Loss for the Year ended 31st March, 2025

Amount in Rupees in hundreds (unless otherwise stated)

	Particulars	Note	For Year Ended 31st March, 2025	For Year Ended 31st March, 2024
I	Revenue from Operations	10	2,000.00	-
II	Other income		-	-
III	**Total Revenue**		**2,000.00**	**-**
IV	**EXPENSES:**			
	Cost of services		-	-
	Employee benefits expense		-	-
	Finance cost		-	-
	Depreciation and amortisation expense	11	-	29.68
	Other expenses	12	1,210.64	827.20
	Total Expenses		**1,210.64**	**856.88**
V	**Profit/(loss) before tax (III-V)**		**789.36**	**(856.88)**
VI	**Tax expense:**			
	a) Current tax		-	-
	b) Deferred tax		-	-
	Total Tax Expenses		**-**	**-**
VII	**Profit/(loss) for the period (V-VI)**		**789.36**	**(856.88)**
VIII	**Loss per equity share: basic and diluted (Rs.)**	13	0.08	(0.09)

Accompanying notes referred to above formed an integral part of the financial statements.

As per our report of even date attached
For Pankaj Manuja & Associates
Chartered Accountants
FRN : 018182N

Pankaj Manuja & Associates
New Delhi
Chartered Accountants

Pankaj
Prop.
M. No. 099471
UDIN :- 25099471BMOYDQ2869
Place : New Delhi
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For and on behalf of the board of directors of
For Reired BLS International Service Private Limited

(Gaurav Aggarwal)
Director
DIN:-00184065

(Dinesh Sharma)
Director
DIN:-00956860

Reired BLS International Services Private Limited
Statement Of Changes In Equity For The Year Ended 31st March, 2025

Amount in Rupees in hundreds (unless otherwise stated)

A. Equity Share Capital

	As at 31st March, 2025
As at March 31, 2023	1,000.00
Changes in equity shares capital during F.Y. 2023-24	-
As at March 31, 2024	**1,000.00**
Changes in equity shares capital during F.Y.2024-25	-
As at 31st March, 2025	**1,000.00**

B. Other Equity

	Reserve & Surplus	TOTAL
	Retained Earnings	
As at March 31, 2023	**(627.80)**	**(627.80)**
Profit (Loss) during the F.Y. 2023-24	(856.88)	(856.88)
Other comprehensive for the year	-	-
As at March 31, 2024	**(1,484.68)**	**(1,484.68)**
Profit (Loss) during the F.Y. 2024-25	789.36	789.36
Other comprehensive for the year	-	-
As at 31st March, 2025	**(695.32)**	**(695.32)**

Accompanying notes referred to above formed an integral part of the financial statements.

As per our report of even date attached
For Pankaj Manuja & Associates
Chartered Accountants
FRN : 018182N

Pankaj Manuja & Associates ★ New Delhi ★ Chartered Accountants

Pankaj
Prop.
M. No. 099471
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Date : 13th May 2025

For and on behalf of the board of directors of
Reired BLS International Services Private Limited

(Gaurav Aggarwal)
Director
DIN:-00184065

(Dinesh Sharma)
Director
DIN:-00956860

Reired BLS International Services Private Limited
Statement Of Cash Flow for the year ended 31st March, 2025
Amount in Rupees in hundreds (unless otherwise stated)

	Particulars	For the year Ended 31st March 2025	For the year Ended 31st March 2024
A	**Cash flow from operating activities**		
	Profit for the period (Before tax)	789.36	(856.88)
	Adjustments to reconcile net profit to net cash by operating activities		
	Depreciation & amortization expense	-	29.68
	Operating profit before working capital change	**789.36**	**(827.20)**
	Adjustments for:		
	(Increase)/ decrease in trade receivables	-	-
	(Increase)/ decrease in other financial current assets	-	-
	(Increase)/ decrease in other current assets	(1,316.06)	603.00
	(increase)/ decrease in non current financial asset - long-term loans	-	-
	(Increase)/ decrease in other non-current assets	-	-
	(Decrease)/ increase in long term provision	-	-
	(Decrease)/increase in trade payable	-	-
	(Decrease)/ increase in other financial current liabilities	265.70	124.20
	(Decrease)/ increase in other current liabilities	261.00	-
	(Decrease)/ increase in short term provision	-	-
	Cash (used in)/from operations	**(0.00)**	**(100.00)**
	Direct taxes	-	-
	Net cash flow (used in)/from operating activities	**(0.00)**	**(100.00)**
B	**Cash flow from investing activities**		
	Expenditure on Property, plant and equipment including CWIP	-	-
	Expenditure on intangible fixed assets	-	-
	Net cash flow from/ (used in) investing activities	-	-
C	**Cash flow from financing activities**		
	Proceeds from current borrowing (Net)	-	-
	Interest paid	-	-
	Net cash Flow from/ (used in) financing activities	-	-
	Net increase /(decrease) in cash and cash equivalent (A+B+C)	(0.00)	(100.00)
	Cash and cash equivalent at the beginning of the year	37.00	137.00
	Cash and cash equivalent at the end of the year	**37.00**	**37.00**
	Cash and cash equivalents (refer note - 4)		
	Current accounts	28.91	28.91
	Cash on hand	8.09	8.09
	Cash and cash equivalent at the end of the year	**37.00**	**37.00**

Accompanying notes referred to above formed an integral part of the financial statements.

As per our report of even date attached
For Pankaj Manuja & Associates
Chartered Accountants
FRN : 018182N

Pankaj Manuja & Associates Chartered Accountants New Delhi

Pankaj
Prop.
M. No. 099471
UDIN :- 25099471BMOYDQ2869
Place : New Delhi
Date : 13th May 2025

For and on behalf of the board of directors of
Reired BLS International Services Private Limited

(Gaurav Aggarwal)
Director
DIN:-00184065

(Dinesh Sharma)
Director
DIN:-00956860

Reired BLS International Services Private Limited
Notes to the financial statements for the financial year ended 31st March, 2025

Corporate information

Reired BLS International Services Private Limited (U74999DL2018PTC339556) is a private company incorporated on 27 Sept, 2018 to carry on services related to outsourcing of visa/passport and attestation services. Its registered office is at 912 Indraprakash building 21 Barakhamba Road New Delhi -110001 and paid up capital Rs. 1,00,000/-.

1 Basis of Preparation of Financial Statements

(i) Statement of Compliance :

The Financial Statements have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and relevant provisions of the Companies Act, 2013.

(ii) Basis of Preparation:

The financial statements are prepared in accordance with the historical cost convention, except for certain items that are measured at fair values, as explained in the accounting policies.

In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

2 Significant Accounting Policies for the year ended March 31, 2025

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

(a) Revenue Recognition

Sale of Services

Sale of Services - Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from visa facilitation services, document handling services and allied services is recognised as income as and when services are rendered to customers. It also includes management consultancy services.

Other Income

Interest income - Interest income is recognized on time proportion basis using the effective interest method.

(b) Property Plant and Equipment_

Property, plant and equipment are stated at cost net of tax, less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenses directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the costs to the item can be measured reliably. Repairs and maintenance costs are recognized in net profit in the statement of profit and loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gain or losses are recognized in the statement of profit and loss.

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values, and is recognised in the statement of profit and loss. Depreciation on property, plant and equipment is provided on the Written Down Value Method based on the useful life of assets estimated by the Management which coincide with the life specified under Schedule II of the Companies Act, 2013.

The carrying amount of Property, plant and equipments, Intangible assets and Investment property are reviewed at each Balance Sheet date to assess impairment if any, based on internal / external factors. An asset is treated as impaired, when the carrying cost of asset exceeds its recoverable value, being higher of value in use and net selling price. An impairment loss is recognised as an expense in the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed, if there has been an improvement in recoverable amount.

(c) Earning Per Share

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares outstanding during the period.

Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

Pankaj Manuja & Associates Chartered Accountants New Delhi

(d) Cash & Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

Pankaj Manuja & Associates
New Delhi
Chartered Accountants

Reired BLS International Services Private Limited
Notes to the financial statements for the financial year ended 31st March, 2025
Amount in Rupees in hundreds (unless otherwise stated)

3 Property, plant & equipment

DESCRIPTION	GROSS CARRYING VALUE				DEPRECIATION/ AMORTISATION					NET CARRYING VALUE	
	As at March 31 2024	Additions during the year	Sale during the year	As at March 31,2025	As at March 31 2024	Set-off from Retained Earnings	Sales during the year	During the year	As at March 31,2025	As at March 31,2025	As at 31 March, 2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Property, Plant & Equipment											
Office Equipments	674.89		-	674.89	611.46	-	-	29.69	641.15	33.74	33.74
Total	**674.89**	-	-	**674.89**	**611.46**	-	-	**29.69**	**641.15**	**33.74**	**3,374.04**

DESCRIPTION	GROSS CARRYING VALUE				DEPRECIATION/ AMORTISATION					NET CARRYING VALUE	
	As at March 31, 2023	Additions during the year	Sale during the year	As at March 31, 2024	As at March 31 2023	Set-off from Retained Earnings	Sales during the year	During the year	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Property, Plant & Equipment											
Office Equipments	674.89		-	674.89	611.46	-	-	29.69	641.15	33.74	63.43
Total	**674.89**	-	-	**674.89**	**611.46**	-	-	**29.69**	**641.15**	**33.74**	**63.43**

Pankaj Manuja & Associates * Chartered Accountants * New Delhi

Reired BLS International Services Private Limited
Notes to the financial statements for the financial year ended 31st March, 2025
Amount in Rupees in hundreds (unless otherwise stated)

4 Cash and cash equivalents

Particulars	As at 31st March,2025	As at 31st March, 2024
Cash in hand	8.09	8.09
Balance with banks:		
In Current account	28.91	28.91
Total	**37.00**	**37.00**

5 Loans

Particulars	As at 31st March,2025	As at 31st March, 2024
Loan and advances to related parties	-	-
Total	-	-

6 Other Current assets

Particulars	As at 31st March,2025	As at 31st March, 2024
Balance with statutory/ government authorities	218.00	103.55
Receivable from Related Party	1,201.61	-
Other Receivable	-	-
Total	**1,419.61**	**103.55**

7 Equity Share Capital

Particular	As at 31st March,2025	As at 31st March, 2024
Authorized Share Capital		
1,00,000 (March 31, 2024: 1,00,000) equity shares of	10,000.00	10,000.00
Issued, subscribed and fully paid-up		
10,000 (March 31, 2024: 10,00,000) equity shares of	1,000.00	1,000.00
Total	**1,000.00**	**1,000.00**

a.) Reconciliation of the number of shares

	As at March 31, 2025		As at March 31, 2024	
EQUITY SHARES	Number of shares	Amount	Number of shares	Amount
Balance as at the beginning of the year	10,000	1,000.00	10,000.00	1,000
Balance as at the closing of the year	**10,000**	**1,000.00**	**10,000.00**	**1,000**

b.) Rights, preferences and restrictions attached to shares

Equity shares: The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts, if any. The distribution will be in proportion of the number of equity shares held by the shareholders. The dividend Proposed, if any, by the Board of Directors is subject to approval of the Shareholders in the ensuing Annual General Meeting except in the case of Interim Dividend.

c.) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

	As at March 31, 2025		As at March 31, 2024	
Name of shareholder	**Number of shares**	**Percentage**	**Number of shares**	**Percentage**
BLS International Services Limited	9,999	99.99%	9,999.00	99.99%
Mr. Gaurav Aggarwal (Nominee shareholder of BLS International Services Ltd.)	1	0.01%	1.00	0.01%

d.)The Company has not issued any bonus shares and there is no buy back of shares in the current year and preceding year.

8 Other equity :

Particulars	As at 31st March,2025	As at 31st March, 2024
Retained earnings		
Balance as per last financial statements	(1,484.68)	(627.80)
Add : Profit /(Loss) for the period	789.36	(856.88)
Balance of retained earnings at the end of reporting period	**(695.32)**	**(1,484.68)**

8 Other financial liabilities

Particulars	As at 31st March,2025	As at 31st March, 2024
Others		
- Expenses payable	924.67	658.97
Total	**924.67**	**658.97**

9 Other Current Liabilities

Particulars	As at 31st March,2025	As at 31st March, 2023
Statutory dues payable	261.00	-
Total	**261.00**	-

Pankaj Manuja & Associates Chartered Accountants New Delhi

Reired BLS International Services Private Limited
Notes to the financial statements for the financial year ended 31st March 2025
Amount in Rupees in hundreds (unless otherwise stated)

10 Revenue From Operations

Particulars	Year ended March 31, 2024	Year ended March 31, 2024
Sale of services:		
Income from operations	2,000.00	-
Total	**2,000.00**	**-**

11 Depreciation And Amortizations Expenses

Particulars	Year ended 31st March, 2025	Year ended March 31, 2024
Depreciation on property, plant & equipments	-	29.68
Total	**-**	**29.68**

12 Other Expenses

Particulars	Year ended 31st March, 2025	Year ended March 31, 2024
Professional and consultancy charges	859.00	90.00
Audit Fees Refer 10(i)	100.00	100.00
Misc Expenses	251.64	637.20
Total	**1,210.64**	**827.20**

12(i) Payment To Auditors

Particulars	Year ended 31st March, 2025	Year ended March 31, 2024
Statutory audit fees	100.00	100.00
Total	**100.00**	**100.00**

13 Earning Per Share (EPS)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Net profit/(Loss) after tax as per statement of proft and loss attributable to equity shareholders (Rs.)	789.36	(856.88)
Weighted average number of equity shares used as denominatior for calculating basic EPS	10,000.00	10,000.00
Weighted average potential equity shares	-	-
Total Weighted average number of equity shares used as denominatior for calculating diluted EPS	10,000.00	10,000.00
Basic EPS (Rs.)	**0.08**	**(8.57)**
Diluted EPS (Rs.)	**0.08**	**(8.57)**
Face value per equity share (Re.)	10.00	10.00

14 Contingent Liabilities And Commitments (To The Extent Not Provided For) NIL NIL

Pankaj Manuja & Associates New Delhi Chartered Accountants

15 The Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

Based on the information available, there are no vendors who have confirmed that they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. Disclosures as required by section 22 of 'The Micro, Small and Medium Enterprises Development Act, 2006, are given below:

Particulars	Year ended 31st March, 2025	Year ended March 31, 2024
Disclosure under the Micro, Small and Medium enterprises Development Act, 2006 are provided as under to the extent the Company has received intimation from the suppliers regarding their status under the Act.		
Principal amount remaining unpaid at the end of the year	-	-
Interest due thereon remaining unpaid at the end of the year	-	-
Delayed payment of Principal amount paid beyond appointed date during the entire financial year	-	-
Interest actually paid under Section 16 of the Act during the entire accounting year	-	-
Amount of Interest due and payable for the period of delay in making the payment (which have been paid but beyond the appointed day during the year) but without adding interest specified under this Act.	-	-
Amount of Interest due and payable for the period (where principal has been paid but interest under the MSMED Act not paid)	-	-
Interest accrued and remaining unpaid at the end of the year	-	-
The amount of further interest remaining due and payable even in succeeding years, until such date when the interest dues as above are actually paid to the Micro and Small Enterprises for the purpose of disallowances as deductible expenditure under Section 23 of this Act	-	-

16 Ind AS 24 Related Party Disclosures

A) Holding Company

BLS International Services Limited — India

B) Key Management Personnel (KMP)

Mr. Gaurav Aggarwal — Director

Transaction and balances with related parties during the Year

Name of the Party	FY 2024-25	FY 2023-24
BLS International Service Limited		
Reimbursement of Expenses Paid	399.40	224.20
Outstanding Balances	-	558.99
Balance recoverable	1,201.61	-

17 Notes 1 to 16 are annexed to and form an integral part of financial statements.

Accompanying notes referred to above formed an integral part of the financial statements.

As per our report of even date attached
For Pankaj Manuja & Associates
Chartered Accountants
FRN : 018182N

Pankaj Manuja & Associates * New Delhi * Chartered Accountants

Pankaj
Prop.
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