



CORRIGENDUM TO ANNUAL REPORT 2024-25

Date: September 03, 2025

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort Mumbai - 400001

Scrip Code: 544251

Scrip Id: SSL

Dear Sir/ Madam

Sub.: Corrigendum to Annual Report 2024-25

With reference to our earlier letter dated September 2nd, 2025 forwarding the Annual Report for the Financial Year 2024-2025, we wish to inform that certain inadvertent [typographical errors/omissions/clerical errors] were identified in the report. The Documents is also be made available on the Company's website at <https://sharesamadhan.com/investors>

Kindly take the same on your record.

Thankyou,

Yours Faithfully

For SHARE SAMADHAN LIMITED

KUMAR RISHI

COMPANY SECRETARY AND COMPLIANCE OFFICER

Membership Number: A37292

Enc.: A/a

Share Samadhan Limited
CIN: L67190DL2011PLC229303

Regd. Office: B-35, Lower Ground Floor, South Extension Part 2, New Delhi - 110049 (Bharat)
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INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF

SHARE SAMADHAN LIMITED

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **SHARE SAMADHAN LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March, 2025, and the Statement of Profit and Loss for the year then ended, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2025, its profit and cash flow statement for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone 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 Act and the Rules made 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters,

1. Unquoted Investments and Advances

Description:

As at March 31, 2025, the Company holds significant unquoted investments (notably ₹10,300 thousand in Compulsorily Convertible Debentures of ERDAC Solutions Private Limited) and substantial short-term loans and advances (₹70,439.65 thousand), as disclosed in Notes 12 and 17. The valuation and recoverability of these assets involve significant management judgment, including assessment of credit risk, future cash flows, and absence of active market prices. This area is material and subject to estimation uncertainty.

Audit Response:

- Reviewed investment agreements, board minutes, and management's assessment of fair value and recoverability.
- For advances, tested a sample of underlying agreements, assessed business rationale, and evaluated counterparty creditworthiness.
- Verified subsequent receipts and assessed adequacy of provisions for doubtful advances/investments.

2. Deployment of IPO Proceeds and Operational Performance

Description:

During the year, the Company's balance sheet expanded significantly following its IPO, with cash and cash equivalents increasing to ₹163,545.79 thousand and total assets to ₹344,140.10 thousand. However, revenue from operations remained flat (₹88,714.69 thousand vs. ₹92,823.54 thousand in the previous year) and profit before tax declined (₹29,904.04 thousand vs. ₹50,877.07 thousand). The deployment of IPO funds and the disconnect between capital infusion and operational performance was a key focus area.

Audit Response:

- Discussed with management and the Audit Committee the business strategy for deploying IPO funds and reasons for performance trends.



- Verified recognition and completeness of other income (notably interest from FDs).
- Tested significant transactions, including settlement of prior-year advances.
- Assessed adequacy of disclosures regarding the Company's post-IPO position and future plans.

3. Revenue Recognition from Advisory and Recovery Services

Description:

The Company derives revenue primarily from professional service charges for investment recovery and consultation. Given the complexity of contracts, the risk of incorrect cut-off, and the significant proportion of revenue recognized at period-end, there is a risk of misstatement in revenue recognition, particularly with respect to the timing and completeness of revenue.

Audit Response:

- Evaluated the design and tested the operating effectiveness of controls over revenue recognition, including contract review and approval.
- Performed substantive testing of a sample of contracts and invoices, focusing on period-end transactions and cut-off.
- Performed analytical procedures on revenue trends and compared with prior periods and budgets.
- Obtained direct confirmations from major customers for outstanding receivables and revenue transactions.
- Assessed the adequacy of disclosures in the financial statements.

4. Recoverability and Valuation of Short-Term Advances and Trade Receivables

Description:

As at March 31, 2025, the Company's balance sheet includes significant short-term loans and advances (₹70,439.65 thousand) and trade receivables (₹31,895.52 thousand). The recoverability of these balances is subject to management judgment.

Audit Response:

- Evaluated the design and tested the operating effectiveness of controls over credit risk assessment and monitoring of advances and receivables.



- Reviewed subsequent receipts and correspondence with counterparties.
- Assessed the adequacy of provisions for doubtful debts and advances, including management's estimation of expected credit losses.
- Evaluated the adequacy of disclosures in the financial statements.

Emphasis of Matter

We draw attention to the following notes to the financial statements:

- The utilization of proceeds from the Initial Public Offering (IPO) completed during the previous year. As at the reporting date, the Company has partially utilized the funds in accordance with the objects stated in the offer document. The balance unutilized amount, amounting to ₹144,786.75 thousand, has been temporarily parked in fixed deposit accounts with scheduled commercial banks. Management has represented that such utilization is in compliance with applicable regulatory requirements and the funds will be deployed as per the stated objects. Our opinion is not modified in respect of this matter.
- The accounting treatment of expenses incurred in connection with the IPO. The Company has adjusted such expenses against the securities premium account, in accordance with the applicable provisions of the Companies Act, 2013. Management has represented that this treatment is in line with the relevant statutory requirements and applicable accounting framework. Our opinion is not modified in respect of this matter.
- The issue of Bonus Shares by the Company during the year by capitalizing its reserves. This non-cash transaction has altered the capital structure and affects the earnings per share computation. Our opinion is not modified in respect of this matter.

Material Uncertainty Related to Going Concern

We have evaluated the Company's ability to continue as a going concern in accordance with SA 570 (Revised). Based on the audit procedures performed, including review of cash flow forecasts, analysis of the Company's significant cash and fixed deposit balances (₹163,545.79 thousand as at March 31, 2025), and discussions with management, we did not identify any material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the balance sheet date



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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 AS and other accounting principles generally accepted in India specified under section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for



one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal 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.

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.

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 report on Shareholder information and Report of the Board of Directors, 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. (A) As required by section 143(3) of the Act, based on our audit we report to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss Account and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the AS 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



March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 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 with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;
- g) with respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197 of the Act, as amended.
- h) 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 director during the year is in accordance with the provisions of section 197 of the Act.

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company does not have any pending litigations which would impact its financial position;
- b) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- c) There were no amounts, which required to be transferred, to the Investor Education and Protection Fund by the Company.
- d) The Management has represented that, to the best of its knowledge and belief, to the Financial Statements, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- e) The management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether, directly or Indirectly, to invest in other' persons or entities identified in any manner whatsoever by or on behalf of



the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- f) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- g) The company neither has declared nor paid any dividend during the year, accordingly the provision of section 123 of the Act are not applicable to the company.
- h) Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended 31st March 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For K.S. Choudhary & Co.
Chartered Accountants
FRN: 508095C



CA Harish Kumar Choudhary
Partner
M. No. 093027

Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRB3821

"ANNEXURE - A" TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF "SHARE SAMADHAN LIMITED" (Referred to in our report of even date)

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 **Share Samadhan Limited** ("the Company"), as of 31 March 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 ('ICAI').

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 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 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 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 judgment, 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 authorizations of management and directors of the Company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized 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 31st March 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 K.S. Choudhary & Co.
Chartered Accountants
FRN: 508095C



CA Harish Kumar Choudhary
Partner
M. No. 093027

Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRB3821



"ANNEXURE-B" to the Auditor's Report of even date to the members of Share Samadhan Limited, on the Financial Statements for the year ended on March 31, 2025.

(This is the annexure referred to in Para 1 of 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

Report as Per the Companies (Auditor's Report) Order, 2020 ("Caro 2020")

Based on the audit procedures performed for the purpose of expressing an opinion on the true and fair view of the financial statements of the company and considering the information and explanations given to us and books of accounts and other records provided to us during the normal course of audit, we hereby report that:-

(i) In respect of the Company's property, plant and equipment (including Right-of-Use assets) and intangible assets:

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment

(B) The Company has maintained proper records showing full particulars of intangible assets

b. The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company

d. The company has not revalued any of its Property, Plant and Equipment (including Right of Use Assets) and intangible assets or both during the year. According reporting under clause 3(i)(d) of the order is not applicable to the company.

e. Based on the information provided and explanation given to us, we can report that no proceedings have been initiated or are pending against the company as at March 31, 2025 for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder



(ii) In respect of Inventory

- a. The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks and financial institution on the basis of security of current assets at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company

(iii) In respect of Investments, Guarantees, Security, Loans or Advances

- a. The Company has made investments in, and granted advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- b. In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.
- c. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.
- d. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

(iv) In respect of Loans, Investments, Guarantees and Security

- a. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable



(v) In respect of deposits

- a. The Company has not accepted any deposit during the year. The company does not have any unclaimed deposits and therefore the provisions of Sections 73 to 76 or any other relevant provisions to the Act are not applicable

(vi) In respect of cost records

- a. The maintenance of the cost records has not been specified by the Central Government under sub section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the order is not applicable to the Company

(vii) In respect of statutory dues

- a. In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.
- b. As per the Information and explanations given to us, no statutory dues referred to in sub-clause (a) is pending in respect of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax account of any dispute.

(viii) In respect of Unrecorded transactions

- a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year

(ix) In respect of loans and Borrowings

- a. The Company has not taken any loans or other borrowings from any lender during the year, except for a term loan outstanding as at year-end (₹3,200 thousand). The Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender



- b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority
- c. The term loans were applied for the purpose for which the loans were obtained.
- d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company
- e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries
- f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x) In respect of Funds raised and utilization

- a. The Company has raised moneys by way of initial public offer during the year, and the funds have been applied for the purposes for which they were raised, with unutilized funds temporarily parked in fixed deposits as disclosed in Note 4.
- b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable

(xi) In respect of Fraud

- a. To the best of our knowledge and according to the information & explanation given to us, and on the basis of representation of the management which we have relied upon no fraud by the Company or any fraud on the Company has been noticed or reported during the year. Accordingly, the provision of clause 3(xi) (a) of the order is not applicable
- b. No report under sub section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.
- c. No whistle blower complaints were received by the company during the year. Accordingly, no such complaints were reported by us.

(xii) In respect of Nidhi Company

- a. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company

(xiii) In respect of Related Party Transaction

- a. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

(xiv) In respect of internal audit

- a. Based on information and explanations provided to us and upon our audit procedures, the Company has an Internal Audit System commensurate with the size and nature of its business
- b. We have considered, the internal audit reports, for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures

(xv) In respect of Non cash transactions

- a. In our opinion, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvi) In respect of registration under RBI Act

- a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable
- c. In our opinion, the Company is not a Core Investment Company (ICC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable



(xvii) In Respect of cash loses

- a. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year

(xviii) In respect of resignation of statutory auditors

- a. The statutory auditors have not resigned during the year, thus, reporting under cause 3(xviii) of the Order is not applicable on the Company

(xix) In respect of Material Uncertainty on Meeting Liabilities

- a. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In respect of Corporate Social Responsibility

- a. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a special account in compliance with provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year

(xxi) In respect of Qualifications in Consolidated CARO

- a. There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.



K S CHOUDHARY & CO
CHARTERED ACCOUNTANTS



212, M. J. SHOPPING CENTRE
3, VEER SAVARKAR BLOCK,
SHAKARPUR, DELHI - 110092
PH.: 011-22528739, 42444729

For K.S. Choudhary & Co.
Chartered Accountants
FRN: 508095C



CA Harish Kumar Choudhary
Partner
M. No.: 093027

Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRB3821

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049

Standalone Balance Sheet as on 31st March 2025

(₹ in Thousands)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	122,701.03	90,189.03
(b) Reserves and Surplus	3	213,079.78	18,399.52
(2) Non-current liabilities			
(a) Long-term Borrowings	4	3,200.00	-
(b) Long-term Provisions	5	3,031.45	3,401.02
(c) Deferred Tax Liability (net)	6	-	237.97
(3) Current liabilities			
(a) Short-term Borrowings	7	4.78	6,438.17
(b) Trade Payables			
i) Total outstanding dues of micro enterprises and small enterprises	8		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		330.58	807.48
(c) Other Current Liabilities	9	1,619.91	2,038.39
(d) Short-Term Provisions	10	172.57	3,583.06
Total		344,140.10	125,094.64
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	11		
(i) Property, Plant and Equipment		29,025.10	11,824.01
(ii) Intangible Assets		4,265.79	-
(iii) Advance Against Property		-	13,750.00
(iv) Capital Work In progress		24,000.00	
(b) Non-Current investments	12	11,332.38	1,032.38
(c) Deferred Tax Assets (net)	13	549.55	-
(2) Current Assets			
(a) Inventories	14	48.80	834.55
(b) Trade Receivables	15	31,895.52	22,596.05
(c) Cash and Cash Equivalents	16	163,545.79	37,603.26
(d) Short-Term Loans and Advances	17	70,439.65	36,471.56
(e) Other Current Assets	18	9,037.52	982.84
Total		344,140.10	125,094.64

Statement of Significant accounting policies

1

The accompanying notes are an integral part of the Financial Statements

2-27

As per our Report of even date attached

For K.S Choudhary & Co.

Chartered Accountants

Firm Registration No. 508095C

CA Harish Kumar Choudhary

Partner

M.No. - 093027

Place : Delhi

Date: 22nd August, 2025

UDIN : 250930027BNFVRB3921

For & on behalf of the Board of Directors
Share Samadhan Limited

Abhay Kumar Chandalia Vikash Kumar Jain

Director

DIN: 01775323

Place : Delhi

Date: 22nd August, 2025

Director

DIN: 05124177

Place : Delhi

Date: 22nd August, 2025

Shrey Ghosal

Director

DIN: 09523676

Place : Delhi

Date: 22nd August, 2025

Kumar Rishi

Company Secretary

M.No.: A37292

Place : Delhi

Date: 22nd August, 2025

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049

Standalone Statement of Profit and Loss for the year ended 31st March 2025

(₹ in Thousands)

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
I Revenue From Operations	19	88,714.69	92,823.54
II Other Income	20	7,218.54	1,256.35
III Total Income (I + II)		95,933.23	94,079.89
IV EXPENSES			
Cost of Shares purchase	21	-	-
Changes In Inventories of Stock-In-Trade	22	785.75	407.41
Employee Benefits Expenses	23	26,944.23	23,127.42
Finance Cost	24	221.21	618.50
Depreciation and Amortization Expense	25	1,947.52	876.45
Other Expenses	26	36,130.48	18,173.04
Total Expenses		66,029.19	43,202.82
V Profit before exceptional and extraordinary items and tax (III - IV)		29,904.04	50,877.07
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		29,904.04	50,877.07
VIII Extraordinary items		-	-
IX Profit before tax (VII-VIII)		29,904.04	50,877.07
X Tax expense:			
(1) Current tax		7,568.35	13,120.51
(2) Deferred tax		(787.52)	62.96
(3) Income Tax Paid for Prior Years		272.53	-
Total Tax Expense		7,053.36	13,183.47
XI Profit / (Loss) from the period (IX - X)		22,850.68	37,693.60
XII Earning per equity share:	27		
Face value per equity shares ₹10/- fully paid up.			
(1) Basic		2.12	4.46
(2) Diluted		2.12	4.46

Statement of Significant accounting policies

1

The accompanying notes are an integral part of the Financial Statements

2-27

As per our Report of even date attached

For K.S Choudhary & Co.

Chartered Accountants

Firm Registration No. 508095C

For & on behalf of the Board of Directors

Share Samadhan Limited

CA Harish Kumar Choudhary

Partner

M.No. - 093027

Place : Delhi

Date: 22nd August, 2025

UDIN : 25093027BNFVRB3921



Abhay Kumar Chandalia

Director

DIN: 01775323

Place : Delhi

Date: 22nd August, 2025

Vikash Kumar Jain

Director

DIN: 05124177

Place : Delhi

Date: 22nd August, 2025



Shrey Ghosal

Director

DIN: 09523676

Place : Delhi

Date: 22nd August, 2025

Kumar Rishi

Company Secretary

M.No.: A37292

Place : Delhi

Date: 22nd August, 2025

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049

Standalone Cash Flow Statement as on 31st March 2025

(₹ in Thousands)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	29,904.04	50,877.07
Adjustments for:		
Depreciation and amortisation expense	1,947.52	876.45
Provision for Gratuity	(369.57)	736.22
Interest and other income on investments	(7,188.40)	(449.19)
Interest expenses	163.18	559.13
Appropriation of profits		
Operating profit / (loss) before working capital changes	24,456.77	52,599.67
Changes in working capital:		
Increase / (Decrease) in trade payable	143.01	-
Increase / (Decrease) in short term borrowing	(6,433.39)	919.61
Increase / (Decrease) in provisions	(3,410.50)	2,558.75
Increase / (Decrease) in other current liabilities	(1,040.55)	1,013.69
(Increase) / Decrease in short term loan and advances	(42,968.09)	(28,675.57)
(Increase) / Decrease in trade receivables	(9,299.47)	(12,769.40)
(Increase) / Decrease in inventories	785.75	407.41
(Increase) / Decrease in Other Current Assets	(8,054.69)	(959.12)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(15,917.11)	65,972.11
Less: Taxes paid	(7,840.88)	(13,120.51)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(23,757.99)	52,851.60
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible / intangible assets	(24,662.24)	(1,098.47)
Increase / (Decrease) in non current investments	(10,300.00)	(892.58)
(Profit)/Loss on redemption of investments	-	-
Dividend/ bank interest received	7,188.40	449.19
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(27,773.84)	(1,541.86)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest expenses	(163.18)	(559.13)
Bank Interest Received	-	-
Proceeds/(Repayment) of long - term borrowings	3,200.00	(622.07)
Proceeds from issue of shares	204,341.58	37,843.05
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	207,378.41	36,661.85
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	155,846.58	87,971.59
Cash and Cash equivalents at beginning period (Refer Note 14)	88,480.32	508.73
Cash and Cash equivalents at end of period (Refer Note 14)	244,326.90	88,480.32
D. Cash and Cash equivalents comprise of		
Cash on hand	922.35	852.92
Balances with banks		
In current accounts	17,836.69	4,794.05
In deposit accounts	144,786.75	31,956.30
Total	163,545.79	37,603.26

For K.S Choudhary & Co.

Chartered Accountants

Firm Registration No. 508095C

CA Harish Kumar Choudhary

Partner

M.No. 093027

Place: Delhi

Date: 22nd August, 2025

UDIN : 25093027BNFVRB3021

For & on behalf of the Board of Directors

Share Samadhan Limited



Abhay Kumar Chandalia
Abhay Kumar Chandalia
Director
DIN: 01775323
Place : Delhi
Date: 22nd August, 2025

Vikash Kumar Jain
Vikash Kumar Jain
Director
DIN: 05124177
Place : Delhi
Date: 22nd August, 2025



Shrey Ghosal
Shrey Ghosal
Director
DIN: 09523676
Place : Delhi
Date: 22nd August, 2025

Kumar Rishi
Kumar Rishi
Company Secretary
M.No.: A37292
Place : Delhi
Date: 22nd August, 2025

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 2: Share Capital

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorised		
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31,2025)	200,000.00	150,000.00
(1,50,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31,2024)		
Issued, Subscribed and Fully Paid up		
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31,2025)	122,701.03	90,189.03
(90,18,903 Equity Shares of ₹ 10/- each, fully paid as on March 31,2024)		
Total	122,701.03	90,189.03

Note 2.1: Reconciliation of number of equity shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount (₹ in thousands)	No. of shares	Amount (₹ in thousands)
Equity shares at the beginning of the year	9,018,903	90,189.03	1,111,112	11,111.12
Add: Shares issued during the year	3,251,200	32,512.00	274,225	2,742.25
Add: - Bonus Share Issued	-	-	7,633,566	76,335.66
Less: Shares bought back during the year	-	-	-	-
Equity shares at the end of the year	12,270,103	122,701.03	9,018,903	90,189.03

Note 2.2: Terms/Right attached to 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. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

Note 2.3: Details of shareholders holding more than 5% shares in the Company

Shareholders Name	As at March 31, 2025		As at March 31, 2024		Change in % of holding
	No. of shares held	% Holding	No. of shares held	% Holding	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	39.30%	-10%
2. Vikash kumar Jain	3,432,750	27.98%	3,432,750	38.06%	-10%

Note 2.4: Details of shares held by promoters

Promoters Name	As at March 31, 2025		As at March 31, 2024		Change in % of holding
	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	39.30%	-10%
2. Vikash Jain	3,432,750	27.98%	3,432,750	38.06%	-10%
Total	6,977,500	56.87%	6,977,500	77.36%	



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 3: Reserves and Surplus

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Share Premium Account		
At the beginning of the year	-	10,866.75
Less:- Bonus Share Issued	-	(45,967.55)
Add:- Security Premium Received	208,076.40	35,100.80
Less:- IPO Expenses	36,246.82	-
Closing Balance at the end of the year	171,829.58	-
Surplus i.e., Balance in Statement of Profit & Loss Account		
At the beginning of the year	18,399.52	11,074.03
Add: Net Profit for the year	22,850.68	37,693.60
Less:- Bonus Share Issued	-	(30,368.11)
Net Profit available for appropriation	41,250.20	18,399.52
Closing Balance at the end of the year	41,250.20	18,399.52
Total	213,079.78	18,399.52

Note 4 : Long-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
(i) Term Loan from Banks	3,200.00	-
Vehicle Loan from ICICI Bank		
Secured by hypothecation of said vehicle financed is repayable under 60 Monthly Installments @ 9.75%		
Total	3,200.00	-

Note 5 : Long Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefits	3,031.45	3,401.02
Total	3031.45	3401.02

Note 6 : Deferred Tax Liability (net)

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability	-	175.01
Add: Deferred Tax During the year	-	62.96
Total	-	237.97

Note 7: Short-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured		
Bank OD A/c	4.78	5,438.17
Total	4.78	6438.17

Note 8: Trade Payables

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	330.58	807.48
TOTAL	330.58	807.48

Note 9 : Other Current Liabilities

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Due to Government Authorities		
GST Liability	913.53	1,509.36
TDS Payable	471.39	352.03
Auditor's Remuneration Payable	235.00	60.00
Directors's Remuneration Payable	-	117.00
Total	1,619.91	2,038.39

Note 10 : Short Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefits	166.23	190.90
Salary Payable	-	1,073.77
Contribution to Provident Fund Payable	6.34	12.52
Provision for tax	-	2,305.87
Total	172.57	3,583.06



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note : 11

Property Plant and Equipment

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2024	Addition during the year	Deductions During The Year	Total as at 31.03.2025	Upto 01.04.2024	For the year	Total as at 31.03.2025	As at 31.03.2024
Owned Assets								
Computer & Printers	1,365.73	718.37	-	2,084.10	963.33	203.56	1,166.89	917.21
Office Equipment	2,055.40	456.11	-	2,511.51	996.40	403.79	1,400.18	1,111.33
Motor Car	2,540.09	3,347.69	-	5,887.78	1,418.89	359.72	1,778.61	4,109.17
Scooter Bike	251.82	103.01	-	354.83	79.39	21.19	100.58	254.25
Building	10,165.10	13,750.00	-	23,915.10	1,344.46	160.95	1,505.41	22,409.69
Office Furniture	1,010.23	-	-	1,010.23	761.89	24.89	786.78	223.45
Total	17,388.37	18,375.18	-	35,763.55	5,564.36	1,174.09	6,738.45	29,025.10
								11,824.01

Intangible Assets

Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Total As on 01.04.2024	Additions During The Year	Deductions During The Year	Total as at 31.03.2025	Upto 01.04.2024	For The Year	Total as at 31.03.2025	Balance As On 31.03.2024
SOFTWARE		39.22	-	39.22	-	3.46	3.46	35.77
Other Intangible Assets		5,000.00	-	5,000.00	-	769.98	769.98	4,230.02
Total	-	5,039.22	-	5,039.22	-	773.43	773.43	4,265.79
								-

Note : 11 Capital Work In progress

Description	GROSS BLOCK		
	upto 1 Year	1 year to 3 year	More than 3 Year
SOFTWARE	24,000.00		
Total	24,000.00	-	-
			24,000.00

* Company is investing in software technology development with completion expected September 2025. Development costs will be capitalized as intangible assets and amortized upon commercial use. This investment will enhance operational capabilities and create valuable technological assets



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 12 : Non - Current Investment

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Investment in Unquoted Shares		
Shares - Nyaya Mitra Limited (5080 Equity share at Rs. 10 face value as at 31st March 2025) (5080 Equity share at Rs. 10 face value as at 31st March 2024)	837.30	837.30
Shares -Wealth Samadhan Pvt Ltd (Wholly owned Subsidiary) (10,000 Equity share at Rs. 10 face value as at 31st March 2025) (10,000 Equity share at Rs. 10 face value as at 31st March 2024)	100.00	100.00
Compulsorily Convertible Debentures (10300 Compulsorily Convertible Debenutre at Face Value Rs. 1000/- of ERDAC SOULTIONS PRIVATE LIMITED)	10,300.00	0.00
Investment in Gold	95.08	95.08
Total	11,332.38	1,032.38

Note 13 : Deferred Tax Assets (net)

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability	(237.97)	-
Add: Deferred Tax During the year	787.52	-
Total	549.55	-

Note 14 : Inventories

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Stock In Trade	48.80	834.55
Total	48.80	834.55

Note 15 : Trade receivables

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Undisputed Trade Receivables Considered good	31,895.52	22,596.05
Undisputed Trade Receivables Considered doubtful	-	-
Disputed Trade Receivables Considered good	-	-
Disputed Trade Receivables Considered doubtful	-	-
Total	31,895.52	22,596.05

Trade Receivables ageing schedule as at March 31,2025

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables Considered good	19,896.84	10,818.79	760.84	97.26	321.78	31,895.52
(ii) Undisputed Trade Receivables Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables Considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables Considered doubtful	-	-	-	-	-	-
Total	19,896.84	10,818.79	760.84	97.26	321.78	31,895.52



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Trade Receivables ageing schedule as at March 31, 2024

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables Considered good	20,997.95	622.75	638.51	229.31	107.53	22,596.05
(ii) Undisputed Trade Receivables Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables Considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables Considered doubtful	-	-	-	-	-	-
Total	20,997.95	622.75	638.51	229.31	107.53	22,596.05

Note 16 : Cash and Cash Equivalents

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Balances with Bank	17,836.69	4,794.05
(ii) Cash on Hand	922.35	852.92
(iii) Fixed Deposit with Bank	144,786.75	31,956.30
(iv) Bank OD A/c	-	-
Total	163,545.79	37,603.26

Note 17 : Short-terms loans and advances

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Unsecured, considered good		
Advances Receivable in Cash and Kind	70,326.06	36,166.73
Advance to Vendor	63.10	276.83
Security Deposit	50.50	28.00
Total	70,439.65	36,471.56

Note 18 : Other Current Assets

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Balance with Government Authorities	3,102.55	-
(ii) Prepaid Expense	945.92	982.84
(iii) Accrued Interest	4,989.05	-
Total	9,037.52	982.84



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 19 : Revenue from operations

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional Service Charges (refer note 16.1)	88,084.70	92,259.81
Sale of Shares	629.99	563.73
Total	88,714.69	92,823.54

Note 19.1: Professional Service Charges

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Legal & Professional Fee Consultancy Charges		
Professional Fees - Debtors Recovery		
Professional Fees		
Professional Fees - Investment Recovery	32207.94	28,327.09
Professional Fees - Consultation	55876.76	63,932.72
Total	88084.70	92,259.81

Note 20 : Other income

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Received	7,188.40	449.19
Miscellaneous Income	30.14	807.15
Foreign Exchange Gain		
Total	7,218.54	1,256.35

Note 21 : Cost of shares purchase

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cost of shares purchase	-	-
Total	-	-

Note 22 : Changes in inventories of Stock-In-Trade

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Stock	834.55	1,241.96
Less: Closing Stock	48.80	834.55
Decrease / (Increase) in Stock	785.75	407.41

Note 23 : Employee Benefit Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Director Remuneration	7,896.00	8,527.45
Salaries and Wages	16,769.60	10,499.60
Incentive to Employee	2,015.17	2,433.55
Provident Fund Employer contribution	100.58	131.18
Staff Welfare Expenses	162.88	1,535.64
Total	26,944.23	23,127.42



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 24 : Finance Cost

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Expense	163.18	559.13
Bank Charges	58.03	59.37
Total	221.21	618.50

Note 25 : Depreciation and Amortization Expense

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation & Amortization expense	1,947.52	876.45
Total	1,947.52	876.45

Note 26 : Other expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Auditors' Remuneration (Refer Note 26.1)	200.00	35.00
Marketing Expense (Refer Note 26.2)	8,136.54	7,327.26
Legal & Professional Fees	17,853.35	2,911.85
Documentation Charges	1,388.97	958.24
Miscellaneous Expenses (Refer Note 26.3)	5,468.04	4,664.28
Office & General Expenses (Refer Note 26.4)	3,083.58	2,276.42
Total	36,130.48	18,173.04

Note 26.1: Auditors' remuneration

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Statutory Audit Fees	200.00	35.00
Total	200.00	35.00



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 26.2: Marketing Expense

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Advertisement & Publicity	3,109.56	1,102.05
Business Promotion Expenses	2,256.12	573.99
Commission Expense	2,336.19	5,432.47
Membership Fees	434.67	218.75
Total	8,136.54	7,327.26

Note 26.3 : Miscellaneous expenses

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Books & Periodicals	25.51	39.74
Courier and Speed Post Expenses	247.53	153.42
Travelling & Conveyance Expenses	1,181.12	886.62
Subscription Expenses	279.18	103.50
Late Fee on GST	-	-
Preliminary Expense Written Off	-	-
Donation	897.36	643.50
Total	5,468.04	4,664.28

Note 26.4 : Office & General Expenses

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Computer & Software Expense	529.83	167.59
Electricity Expense	433.01	345.79
Printing & Stationeries	300.16	137.31
Repaire & Maintenance -Building	224.21	534.38
Telephone Expense	429.35	308.29
Vehicle Insurance	42.39	61.73
Repair & Maintenance- Vehicle	277.58	508.25
Total	3,083.58	2,276.42

Note 27 : Earning per share

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Net profit after tax as per Statement of Profit & Loss (₹ in thousands)	22,850,680	37,693,595
Weighted average number of equity shares for Basic & Diluted EPS (units in thousands)	10,769,549	8,447,600
Basic & Diluted EPS (Equity Shares of ₹10/-each)	2.12	4.46



Note No 1.

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

A. CORPORATE INFORMATION

Share Samadhan Limited (the "Company") is a public company domiciled in India, with its registered office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India.

Share Samadhan Limited was incorporated on 26th December 2011 under the provision of Companies Act 1956, and deemed to be incorporated under the provisions of Companies Act 2013.

The financial statements of the Company for the period ended March 31, 2025 are approved and authorized for issue in accordance with a resolution of Board of Directors.

B. SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

1) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

a. Functional and presentation currency

These financial statements are presented in Indian Rupees, which is the company's functional currency. All amounts have been rounded to nearest Thousand, unless otherwise stated.

b. Basis of Measurement

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - noncurrent classification of assets and liabilities.

2) APPLICABILITY OF ACCOUNTING STANDARDS

The company is a Medium Sized Company as per "SMC" as defined in the General Instructions of the Companies (Accounting Standards) Rules, 2006 notified by the Central Government under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Medium Sized company. Further, the company by virtue of being a SMC, requires to comply with the recognition and measurement principles prescribed by all accounting standards, but is given a relaxation in respect of certain disclosure related standards and certain disclosure requirements prescribed by other accounting standards.



3) USE OF ESTIMATES

The preparation of financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

4) PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

(a) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost net of recoverable taxes based on intended outward supplies and furtherance of business, trade discounts and rebates less accumulated depreciation and impairment loss, if any.

The cost comprises its purchase price, borrowing cost and any other cost directly attributable in bringing the asset to its working condition for its intended use, net charges on foreign exchange, contracts and adjustments arising from exchange rate variations attributable the assets.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Subsequent expenditures to an item of asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(b) Intangible assets

Identifiable intangible assets are recognized when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured.

Intangible assets are amortised over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. Intangible assets are stated at cost less accumulated amortisation and impairment.

(c) Depreciation / Amortisation

Depreciation/Amortisation on Property, Plant and Equipment is provided based on Straight Line Method considering the useful life of asset and residual value as prescribed in Schedule II to the Companies Act, 2013

In respect of additions or extensions forming an integral part of existing asset depreciation is provided as aforesaid over the residual life of the respective Property, Plant and Equipment.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition / sale.

(d) Impairment of Assets

The carrying amounts of assets are reviewed to see if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable value. An impairment loss is charged to the Profit



and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

5) INVESTMENT

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried at lower of cost and fair value determined on an individual investment basis.

Non-current investments are carried at cost, less provision for diminution in value other than temporary. On disposal of investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6) INVENTORIES

Inventories consist of shares and securities.

Inventories are valued as lower of cost or Net Realisable Value i.e. Market value.

7) REVENUE RECOGNITION

Revenue from operations includes sale of shares, services adjusted for discounts net of taxes.

Revenue is recognised to the extent that it is probable that economic benefit will flow to the company and the revenue can be reliably measured.

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, if it can be reliably measured and it is reasonable to expect ultimate collection.

Dividend from investments is recognized when the right to receive the payment is established and when no Significant uncertainty as to measurability or collectability exists.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no Significant uncertainty as to measurability or collectability exists.

Company has given advances to vendors for litigation and consultancy work which is kept as advance to supplier. The same shall be expensed at the time of final outcome of the case.

8) EMPLOYEE BENEFITS

Liability in respect of employee benefits is provided for and is charged to profit and loss account as follows:

- (i) **Short-term employee benefits:** - All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, ex-gratia and compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the Statement of profit and loss in the period in which such services are rendered.



- (ii) **Defined contribution plan** A defined contribution plan is a post-employment benefit plan under which the company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contributions to Employees Provident Fund are charged to statement of profit and loss every year. Provision for gratuity is provided based on Actuarial Valuation made covering at the year ended 31 March 2025, Short Term Employee Benefits like leave benefit, if any, are paid along with salary and wages on a month-to-month basis, bonus to employees is charged to profit and loss account on the basis of actual payment on year-to-year basis.

9) BORROWING COST

Borrowing costs that are attributable to the acquisition and construction of the asset which takes substantial period of time to get ready for its intended use are capitalized as part of cost of such asset.

All other borrowing costs are charged to Statement of Profit and Loss in the period in which they are incurred or related.

10) ACCOUNTING FOR TAXES

Tax expense comprises current and deferred taxes.

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised if there is virtual certainty that there will be sufficient future taxable income available to realise such losses. Other deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realize such assets.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

11) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised when the company has present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation, in respect of the estimate made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.



Contingent asset is neither recognised nor disclosed in the financial statement.

12) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired.

An impairment loss is charged to the Profit and Loss Statement 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 a change in the estimate of recoverable amount.

After impairment, depreciation is provided on the revised carrying amount of the asset over useful life.

C. NOTES TO ACCOUNTS

1. In the opinion of the Board, the current assets, loans and advances are approximately of the value stated, if realised, in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.
2. BALANCES IN RESPECT OF LOANS, ADVANCES AND DEPOSITS MADE
Debit balances, if any in respect of loans, advances and deposits made, are subject to confirmation. Their balances are reflected in the accounts as appearing in the general ledger and unfavourable adjustments, if any, not currently ascertainable will be considered in the subsequent financial years.
3. CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE
There are no contingencies or events occurred between the Balance Sheet date and reporting date.
4. Company has raised fund through bookbuilding process in Initial Public Offer. The shares got listed on BSE SME on 16th September 2024. Total Rs 2,406.48 Lakhs are raised through Initial Public Offer. Total 32,52,000 shares are issued in Initial Public Offer which is entirely fresh issue. Thereby the total number of Equity Share post listing reporting date stands at 1,22,70,103 shares.

5. RELATED PARTY TRANSACTIONS

a) List of Related Parties

NAME OF RELATED PARTY	RELATIONSHIP
Abhay Kumar Chandalia	Managing Director
Vikash Kumar Jain	CEO
Shrey Ghosal	Director
Wealth Samadhan Private Ltd	Subsidiary Company
Nyaya Mitra Ltd	Subsidiary Company
Kumar Rishi	Chief Financial Officer
Sneha Kaur	Director



b) Transaction during the period with Related Parties

(Rs in '000)

Name of Related Party	Relationship	For The Period Ended 31st March 2025	For The Period Ended 31st March 2024
Director Remuneration			
Abhay Kumar Chandalia	Managing Director	3,000.00	3,750.00
Vikash Kumar Jain	CEO	3,000.00	3,750.00
Shrey Ghosal	Director	1,816.00	1,027.45
2 Salaried Paid			
Kumar Rishi	Chief Financial Officer	720.00	600.00
Receipt of Unsecured Loan			
Abhay Kumar Chandalia	Managing Director	-	-
Vikash Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	-
Repayment of Unsecured Loan			
Abhay Kumar Chandalia	Managing Director	-	-
Vikash Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	-
Loan Given			
Wealth Samadhan Private Ltd	Subsidiary Company	778.22	260.00
Nyaya Mitra Ltd	Subsidiary Company	327.37	10,000.00
Loan Repayment Received			
Wealth Samadhan Private Ltd	Subsidiary Company	-	-
Nyaya Mitra Ltd	Subsidiary Company	-	-

c) Period End Balances with Related Parties

Name of the Related Party	Relationship	For the Period Ended 31 st March 2025	For the Period Ended 31 st March 2024
Abhay Kumar Chandalia	Managing Director	-	-
Vikash Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	117.00
Wealth Samadhan Private Ltd	Subsidiary Company	6,801.38	6,023.15



D) IMPAIRMENT OF ASSETS

No provision for Impairment loss in terms of Accounting Standard - 28 has been made as the management is of the opinion that considering the future use of the said assets, the fair value of the respective assets will be higher than the value for which they are carried.

E) Managerial Remuneration

Particulars	Financial Year 2024-25	Financial Year 2023-24
Director's Remuneration	7,896.00	8,527.45
Total	7,896.00	8,527.45

F) Employee Benefits

The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits as per an actuarial valuation carried out by an independent actuary in financials. The disclosures as envisaged under the standard are as under: -

Particulars	Financial Year 2024-25	Financial Year 2023-24
1) The Amount Recognized in the Balance Sheet are as follows:		
Present value of the obligation at the end of the period	31,93,279	35,91,915
Fair Value of the plan assets at the end of the period	-	-
Net Liability/(asset) recognized in the Balance Sheet and related analysis	31,93,279	35,91,915
Funded Status- Surplus/ (Deficit)	(31,93,279)	(35,91,915)
2) Total Liability		
Current Liability (Short Term) *	1,61,827	1,90,897
Non-Current Liability (Long Term)	30,31,452	34,01,018
Total Liability	31,93,279	35,91,915
3) The amount recognised in the Profit and Loss A/c are as follow: -		
Current Service Cost	5,82,827	3,11,542
Interest cost	2,60,414	2,14,177
Net Actuarial (gain)/ loss recognized in the period	(12,41,877)	2,10,502
Expenses to be recognized in the statement of profit and loss accounts	(3,98,636)	7,36,221
4) Changes in the present value of defined obligation		
Defined Benefit obligation at the beginning of the period	35,91,915	28,55,694
Interest cost	2,60,414	2,14,177
Current Service Cost	5,82,827	3,11,542
Benefits paid (if any)		
Actuarial (gain)/ loss	(12,41,877)	2,10,502
Defined Benefit obligation at the end of the period	31,93,279	35,91,915

Benefits Valued:



Normal Retirement Age	60 Years	60 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20,00,000.00	20,00,000.00
Discount rate	7.00 % per annum	7.00 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0	0
Attrition / Withdrawal Rate (per Annum)	20.00 % p.a. (18 to 30 Years)	20.00 % p.a. (18 to 30 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (30 to 44 Years)	5.00 % p.a. (30 to 44 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (44 to 60 Years)	5.00 % p.a. (44 to 60 Years)

I) Financial Ratio

Particulars	Units	Financial Year 2024-25	Financial Year 2023-24	Reason for Variation
Current Ratio	Times	129.22	6.80	Due to decrease in Current Liability
Debt-Equity Ratio	Times	0.02	0.07	Due to Increase in Equity
Debt – Service Ratio	Times	10.02	7.42	Due to Decrease in Loan
Return on Equity ratio	%	0.10	0.53	Due to decrease in profit after tax
Inventory turnover ratio	Times	NA	NA	
Trade Receivables turnover ratio	Times	3.26	5.73	Due to decrease in revenue from operation
Trade Payables turnover ratio	Times	NA	NA	
Net capital turnover ratio	Times	0.33	1.08	Due to decrease in revenue from operation
Net Profit Ratio	%	0.26	0.41	Due to decrease in revenue from operation
Return on Capital Employed	%	0.09	0.47	Due to decrease in profit before tax & finance cost
Return on Investment	%	NA	NA	

J) WORKING CAPITAL/BORROWING

The Company has obtained secured borrowings from banks or financial institutions.



K) As per the information available with the Company and certified by them, total outstanding due to Small Enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 as below: -

Particulars	Financial Year 2024-25	Financial Year 2023-24
Total outstanding dues of micro enterprises and small enterprises	-	-
Total	-	-

L) Rounding Off

All amounts disclosed in the financial statements and notes have been rounded off to nearest thousands, wherever applicable. Transactions and balances with values below the rounding off norm adopted by the Company have been reflected as "0." in the relevant notes to these financial statements.

M) Other Statutory Information

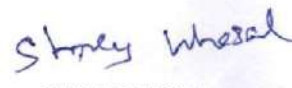
- The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.
- The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- The Company is not classified as wilful defaulter.
- The Company doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as search or survey.

N) The company has not produced confirmation for balances under the head debtors & creditors.

SHARE SAMADHAN LIMITED


ABHAY KUMAR CHANDALIA
MANAGING DIRECTOR
DIN No: - 01775323


VIKASH KUMAR JAIN
DIRECTOR
DIN No: - 05124177


SHREY GHOSAL
DIRECTOR
DIN No: - 09523676


KUMAR RISHI
COMPANY SECRETARY
M.No - A37292



INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF

SHARE SAMADHAN LIMITED

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **SHARE SAMADHAN LIMITED** (the "Parent Company") and **its subsidiaries** (the Parent Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2025, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flows, and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 consolidated state of affairs of the Group as at March 31, 2025, its consolidated profit, its consolidated total comprehensive income, its consolidated cash flows and its consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group 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 consolidated financial statements under the provisions of the Act and the Rules made 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 audit opinion on the consolidated financial statements.

Key Audit Matters



Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters,

1. Audit of the Consolidation Process

Description:

The Group's consolidation involves its subsidiaries, M/s NYAYA MITRA LIMITED and M/s WEALTH SAMADHAN PVT LTD. The consolidation process is complex and involves significant management effort, including the alignment of accounting policies, elimination of intra-group transactions and balances, and the calculation of minority interest. There is an inherent risk of error in these consolidation adjustments, which could materially impact the consolidated financial statements.

Audit Response

- Our procedures included understanding and testing the design and operating effectiveness of controls over the consolidation process. We tested the consolidation workings prepared by management, verified the accurate elimination of intra-group revenues, balances, and unrealized profits, and checked the calculation of minority interest as disclosed in the financial statements

2. Unquoted Investments and Advances

Description:

As at March 31, 2025, Group's consolidated balance sheet includes significant unquoted investments (notably ₹10,300 thousand in Compulsorily Convertible Debentures of ERDAC Solutions Private Limited) and substantial short-term loans and advances (₹39,385.75 thousand), as disclosed in Notes 12 and 17. The valuation and recoverability of these assets involve significant management judgment, including assessment of credit risk, future cash flows, and absence of active market prices. This area is material and subject to estimation uncertainty.

Audit Response:

- Reviewed investment agreements, board minutes, and management's assessment of fair value and recoverability.
- For advances, tested a sample of underlying agreements, assessed business rationale, and evaluated counterparty creditworthiness.



- Verified subsequent receipts and assessed adequacy of provisions for doubtful advances/investments.

3. Revenue Recognition Across the group

Description:

The Group derives revenue from professional service charges for investment recovery, consultation, and litigation funding services across its entities. Given the complexity and varied nature of contracts, there is a risk of misstatement in the timing and completeness of revenue recognition, particularly concerning the correct application of cut-off procedures at year-end.

Audit Response:

- We evaluated and tested the operating effectiveness of controls over revenue recognition across the Group. We performed substantive testing on a sample of contracts and invoices, focusing on period-end transactions to ensure correct cut-off. We also performed analytical procedures on revenue trends and obtained confirmations for a sample of major customer balances.

Emphasis of Matter

We draw attention to the following notes to the financial statements:

- The utilization of proceeds from the Initial Public Offering (IPO) completed by Parent Company. As at the reporting date, the Company has partially utilized the funds in accordance with the objects stated in the offer document. The balance unutilized amount, amounting to ₹144,786.75 thousand, has been temporarily parked in fixed deposit accounts with scheduled commercial banks. Management has represented that such utilization is in compliance with applicable regulatory requirements and the funds will be deployed as per the stated objects. Our opinion is not modified in respect of this matter.
- The accounting treatment of expenses incurred in connection with the IPO. The Company has adjusted such expenses against the securities premium account, in accordance with the applicable provisions of the Companies Act, 2013. Management has represented that this treatment is in line with the relevant statutory requirements and applicable accounting framework. Our opinion is not modified in respect of this matter.
- The issue of Bonus Shares by the Company during the year by capitalizing its reserves. This non-cash transaction has altered the capital structure and affects the earnings per share computation. Our opinion is not modified in respect of this matter.



Material Uncertainty Related to Going Concern

We have evaluated the Company's ability to continue as a going concern in accordance with SA 570 (Revised). Based on the audit procedures performed, including review of cash flow forecasts, analysis of the Company's significant cash and fixed deposit balances (₹163,545.79 thousand as at March 31, 2025), and discussions with management, we did not identify any material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the balance sheet date

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

The Parent 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 Group in accordance with the AS and other accounting principles generally accepted in India specified under section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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.

We obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors

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

The Parent Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report (such as the Board's Report and Management Discussion and Analysis), but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

Report on Other Legal and Regulatory Requirements

1. (A) As required by section 143(3) of the Act, based on our audit we report to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it

appears from our examination of those books.

- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act
- e) On the basis of the written representations received from the directors of the Parent Company, none of the directors of the Parent Company is disqualified as on March 31, 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 with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- a) The Group does not have any pending litigations which would impact its financial position;
- b) The Group did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- c) There were no amounts, which required to be transferred, to the Investor Education and Protection Fund by the Parent Company.
- d) The Management of the Parent Company and its subsidiary companies have represented that, to the best of its knowledge and belief, to the Financial Statements, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other person or entity, including foreign entity ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- e) The management of Parent Company and its subsidiary companies have represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the group from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether, directly or Indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- f) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- g) The group neither has declared nor paid any dividend during the year, accordingly the provision of section 123 of the Act are not applicable to the company.
- h) Based on our examination, the Parent Company and its subsidiary companies incorporated in India have used an accounting software for maintaining their books of account which has a feature of recording an audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions. We did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Group as per the statutory requirements for record retention.

For K S Choudhary & Co.
Chartered Accountants
FRN: 508095C



CA Harish Kumar Choudhary
Partner
(M. No.: 093027)

Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRC1523

"ANNEXURE - A" TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF "SHARE SAMADHAN LIMITED" (Referred to in our report of even date)

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 Share Samadhan Limited ("the Parent Company") and its subsidiary companies, (the Parent Company and its subsidiaries together referred to as "the Group") as of 31 March 2025 in conjunction with our audit of the consolidated financial statements of the Group for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent Company and its subsidiary companies are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group 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 ('ICAI').

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 the Group'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 Group's internal financial controls over financial reporting based on our audit. We 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. Those Standards and the Guidance 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 were 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. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 Group'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 Group;
- (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 Group are being made only in accordance with authorizations of management and directors of the respective companies; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the consolidated 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 Parent Company and its subsidiary companies have, 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 31st March 2025, based on the internal control over financial reporting criteria established by the Group 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 K S Choudhary & Co.
Chartered Accountants

FRN: 508095C

CA Harish Kumar Choudhary
Partner
(M. No.: 093027)
Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRC1523



"ANNEXURE-B" to the Independent Auditor's Report of even date to the members of Share Samadhan Limited, on the Consolidated Financial Statements for the year ended on March 31, 2025.

(This is the annexure referred to in Para 1 of 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

Report as Per the Companies (Auditor's Report) Order, 2020 ("Caro 2020")

Based on the audit procedures performed for the purpose of expressing an opinion on the consolidated financial statements of the Group and considering the information and explanations given to us and the books of account and other records examined by us, we report that:-

(i) In respect of the Group's property, plant and equipment (including Right-of-Use assets) and intangible assets:

- a. (A) The respective companies in the Group have maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and intangible assets
- (B) The respective companies has maintained proper records showing full particulars of intangible assets
- b. The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the group and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the respective companies within the Group.
- d. The group has not revalued any of its Property, Plant and Equipment (including Right of Use Assets) and intangible assets or both during the year. According reporting under clause 3(i)(d) of the order is not applicable to the group.
- e. Based on the information provided and explanation given to us, we can report that no proceedings have been initiated or are pending against the group as at March 31, 2025 for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder



(ii) In respect of Inventory

- a. As explained to us, the inventory of the Group primarily consists of shares and securities held as stock-in-trade by a subsidiary company. The management has conducted physical verification of these securities at reasonable intervals during the year, and in our opinion, the coverage and procedure of such verification are appropriate. No material discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such.
- b. According to the information and explanations given to us, the Group has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, clause 3(ii)(b) is not applicable

(iii) In respect of Investments, Guarantees, Security, Loans or Advances

- a. The group has made investments in, and granted advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- b. In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Group's interest.
- c. In respect of loans granted by the Group, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.
- d. In respect of loans granted by the Group, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan granted by the Group which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f. The Group has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

(iv) In respect of Loans, Investments, Guarantees and Security



- a. The companies included in the consolidated financial statements have complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

(v) In respect of deposits

- a. The companies included in the consolidated financial statements have not accepted any deposits or amounts which are deemed to be deposits. Hence, the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 of the Act are not applicable

(vi) In respect of cost records

- a. The maintenance of cost records has not been specified by the Central Government for the business activities carried out by any of the companies in the Group. Hence, clause 3(vi) is not applicable

(vii) In respect of statutory dues

- a. The companies in the Group have generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, etc. with the appropriate authorities. There were no undisputed amounts payable in respect of such statutory dues in arrears as at March 31, 2025, for a period of more than six months from the date they became payable.
- b. As per the Information and explanations given to us, no statutory dues referred to in sub-clause (a) is pending in respect of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax account of any dispute.

(viii) In respect of Unrecorded transactions

- a. No transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 by any company in the Group.

(ix) In respect of loans and Borrowings

- a. The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority
- b. The term loans were applied for the purpose for which the loans were obtained.



- c. On an overall examination of the financial statements of the Group, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Group
- d. On an overall examination of the financial statements of the Group, the Group has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries
- e. The Group has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x) In respect of Funds raised and utilization

- a. The Parent Company has raised moneys by way of initial public offer during the year, and the funds have been applied for the purposes for which they were raised, with unutilized funds temporarily parked in fixed deposits as disclosed in Note 4.
- b. The companies in the Group have not made any preferential allotment or private placement of shares or convertible debentures during the year. Hence, clause 3(x)(b) is not applicable

(xi) In respect of Fraud

- a. To the best of our knowledge and according to the information & explanation given to us, and on the basis of representation of the management which we have relied upon no fraud by the Group or any fraud on the Group has been noticed or reported during the year. Accordingly, the provision of clause 3(xi)(a) of the order is not applicable
- b. No report under sub section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.
- c. No whistle blower complaints were received by the company during the year. Accordingly, no such complaints were reported by us.

(xii) In respect of Nidhi Company

- a. The Companies in the group is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the group

(xiii) In respect of Related Party Transaction



- a. In our opinion, the Group is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Consolidated financial statements as required by the applicable accounting standards

(xiv) In respect of internal audit

- a. Based on information and explanations provided to us and upon our audit procedures, the Companies in the group has an Internal Audit System commensurate with the size and nature of its business
- b. We have considered, the internal audit reports, for the year under audit, issued to the Companies in the group during the year and till date, in determining the nature, timing and extent of our audit procedures

(xv) In respect of Non cash transactions

- a. In our opinion, during the year, the Group has not entered into any non-cash transactions with directors or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Group.

(xvi) In respect of registration under RBI Act

- a. The Companies in the group is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. In our opinion, the Companies in the group has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable
- c. In our opinion, the Companies in the group is not a Core Investment Company (ICC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable

(xvii) In Respect of cash losses

- a. The Group has not incurred cash losses in the current financial year and in the immediately preceding financial year

(xviii) In respect of resignation of statutory auditors



- a. The statutory auditors of the Companies in the group have not resigned during the year, thus, reporting under clause 3(xviii) of the Order is not applicable on the Companies in the group

(xix) In respect of Material Uncertainty on Meeting Liabilities

- a. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities of the Group, other information accompanying the consolidated financial statements, our knowledge of the Board of Directors and Management plans, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that the Group is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date..

(xx) In respect of Corporate Social Responsibility

- a. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a special account in compliance with provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year

(xxi) In respect of Qualifications in Consolidated CARO

- a. There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the subsidiary companies included in the consolidated financial statements

For K S Choudhary & Co.
Chartered Accountants
FRN: 508095C

CA Harish Kumar Choudhary
Partner
(M. No.: 093027)
Place: New Delhi
Date: 22/08/2025
UDIN: 25093027BNFVRC1523



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049

Consolidated Balance Sheet as on 31st March 2025

(` in Thousands)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	122,701.03	90,189.03
(b) Reserves and Surplus	3	225,981.81	22,689.91
(c) Minority Interest		14,030.25	4,977.79
(2) Non-current liabilities			
(a) Long-term Borrowings	4	3,200.00	2,270.86
(b) Long-term Provisions	5	3,031.45	3,401.02
(c) Deferred Tax Liability (net)	6	-	237.97
(3) Current liabilities			
(a) Short-term Borrowings	7	2,276.14	6,438.17
(b) Trade Payables			
i) Total outstanding dues of micro enterprises and small enterprises	8		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		330.58	807.48
(c) Other Current Liabilities	9	29,593.23	6,653.77
(d) Short-Term Provisions	10	206.48	4,564.99
Total		401,350.97	142,230.99
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11(a)	29,363.38	12,077.39
(ii) Intangible Assets	11(b)	9989.74	5,760.72
(iii) Advance Against Property		-	13,750.00
(iv) Capital Work In progress	11 (c)	24,000.00	
(b) Non-Current investments	12	10,395.08	95.08
(c) Deferred Tax Assets (net)	13	549.55	-
(2) Current Assets			
(a) Inventories	14	48.80	834.55
(b) Trade Receivables	15	86,445.52	29,086.05
(c) Cash and Cash Equivalents	16	191,194.35	48,217.08
(d) Short-Term Loans and Advances	17	39,385.75	31,167.73
(e) Other Current Assets	18	9,978.81	1,242.39
Total		401,350.97	142,230.99

Statement of Significant accounting policies

1

The accompanying notes are an integral part of the Financial Statements

2-27

As per our Report of even date attached

For K.S Choudhary & Co.
Chartered Accountants
Firm Registration No. 508095C

CA Harish Kumar Choudhary

Partner

M.No.: 093027

Place: Delhi

Date: 22nd August, 2025

UDIN: 25093027BTFVRCIS23



For on behalf of Board of Directors
Share Samadhan Limited

Abhay Kumar Chandalia Vikash Kumar Jain

Director

DIN: 01775323

Place: Delhi

Date: 22nd August, 2025

Director

DIN: 05124177

Place: Delhi

Date: 22nd August, 2025

Shrey Ghosal Rishi

Shrey Ghosal

Director

DIN: 09523676

Place: Delhi

Date: 22nd August, 2025

Kumar Rishi

Company Secretary

M.No.: A37292

Place: Delhi

Date: 22nd August, 2025

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049

Statement of Consolidated Profit and Loss for the year ended 31st March 2025

(₹ in Thousands)

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
I Revenue From Operations	19	144,372.87	98,328.62
II Other Income	20	7,517.60	1,283.94
III Total Income (I + II)		151,890.47	99,612.57
IV EXPENSES			
Cost of Shares purchase	21	-	-
Changes In Inventories of Stock-In-Trade	22	785.75	407.41
Employee Benefits Expenses	23	34,447.27	23,392.62
Finance Costs	24	221.33	620.50
Depreciation and Amortization Expense	25	2,133.65	1,052.75
Other Expenses	26	60,199.69	19,497.58
Total Expenses		97,787.69	44,970.85
V Profit before exceptional and extraordinary items and tax (III - IV)		54,102.79	54,641.72
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		54,102.79	54,641.72
VIII Extraordinary items		-	-
IX Profit before tax (VII-VIII)		54,102.79	54,641.72
X Tax expense:			
(1) Current tax		14,051.17	14,102.44
(2) Deferred tax		(787.52)	62.96
(3) Income Tax Paid for Prior Years		324.35	-
Total Tax Expense		13,588.01	14,165.40
XI Profit / (Loss) from the period Before Minority Interest(IX - X)		40,514.78	40,476.32
XII Minority Interest		9,052.46	1,375.01
XIII Profit / (Loss) from the period After Minority Interest(XI - XII)		31,462.32	39,101.31
XII Earning per equity share:	27		
Face value per equity shares ₹10/- fully paid up.			
(1) Basic		3.04	4.69
(2) Diluted		3.04	4.69

Statement of Significant accounting policies

1

The accompanying notes are an integral part of the Financial Statements

2-27

As per our Report of even date attached

For K.S Choudhary & Co.

Chartered Accountants

Firm Registration No. 508095C

CA Harish Kumar Choudhary

Partner

M.No. 093027

Place: Delhi

Date: 22nd August, 2025

UDIN : 25093027BNFVRC1523

For & on behalf of the Board of Directors

Share Samadhan Limited

Abhay Kumar Chandalia

Director

DIN: 01775323

Place: Delhi

Date: 22nd August, 2025

Vikash Kumar Jain

Director

DIN: 05124177

Place: Delhi

Date: 22nd August, 2025

Shrey Ghosal

Director

DIN: 09523676

Place: Delhi

Date: 22nd August, 2025

Kumar Rishi

Company Secretary

M.No.: A37292

Place: Delhi

Date: 22nd August, 2025

Statement of Consolidated Cash Flow statement for the year ended 31st March 2025

(Rs. In Thousands)

Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
A. Cash flow from operating activities		
Profit / (loss) before tax	63,155.25	54,641.70
Adjustments for:		
Depreciation and amortisation	2,133.65	1,052.75
Interest Income	(7,487.47)	(449.19)
Provision for Gratuity	(369.55)	736.22
Loss on sale of Fixed Assets	-	-
Operating profit / (loss) before working capital changes	57,431.87	55,981.48
Changes in working capital:		
Decrease / (increase) in Inventories	786.20	407.41
Decrease / (increase) in trade receivables	(57,359.52)	(19,259.40)
Decrease / (increase) in Short-term loans and advances	(8,217.75)	(28,913.21)
Decrease / (increase) in Other current assets	(8,736.81)	(1,218.65)
(Decrease) / increase in Short Term Borrowing	(4,161.86)	919.61
(Decrease) / increase in Other current liabilities	22,461.80	5,549.26
(Decrease) / increase in Provision	(4,358.52)	3,540.68
	(59,586.45)	(38,974.30)
Cash flow from extraordinary items	-	-
Cash generated from operations	(2,154.58)	17,007.18
Income taxes (paid) / refunded	(14,375.53)	(14,102.44)
Net cash flow from / (used in) operating activities (A)	(16,530.10)	2,904.74
B. Cash flow from investing activities		
Purchase of fixed assets	(33,898.81)	(1,098.47)
Sale of Fixed Assets	-	-
Advance Against Property	-	-
Interest Income	7,487.47	449.19
Increase in Investment	(10,300.08)	(95.08)
Minority Interest	(9,052.25)	6,058.79
Net Cash Flow from / (used in) Investing activities (B)	(45,763.67)	5,314.43
C. Cash flow from financing activities		
Proceeds from issue of equity shares	204,341.58	37,843.05
Proceeds & Repayment of long-term borrowings	929.00	1,604.14
Net cash flow from / (used in) financing activities (C)	205,270.58	39,447.19
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	142,976.80	47,666.36
Cash and cash equivalents at the beginning of the year	48,217.08	550.72
Cash and cash equivalents at the end of the year	191,193.88	48,217.08
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Net Cash and cash equivalents	191,194.35	48,217.00
Cash and cash equivalents at the end of the year	191,194.35	48,217.00

For K.S Choudhary & Co.
Chartered Accountants
Firm Registration No. 500955C

CA Harish Kumar Choudhary
Partner
M.No. - 093027
Place : Delhi
Date : 22nd August, 2025
UDIN : 25093027BNFVRC1523



Abhay Kumar Chandalia
Director
DIN: 01775323
Place : Delhi
Date : 22nd August, 2025

Vikash Kumar Jain
Director
DIN: 05124177
Place : Delhi
Date : 22nd August, 2025

For on behalf of Board of Directors
Share Samadhan Limited

Shrey Ghosal

Shrey Ghosal
Director
DIN: 09523676
Place : Delhi
Date : 22nd August, 2025

Kumar Rishi

Kumar Rishi
Company Secretary
M.No.: A37292
Place : Delhi
Date : 22nd August, 2025

SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 2: Share Capital

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorised		
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31,2025)	200,000.00	150,000.00
(1,50,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31,2024)		
Issued, Subscribed and Fully Paid up		
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31,2025)	122,701.03	90,189.03
(90,18,903 Equity Shares of ₹ 10/- each, fully paid as on March 31,2024)		
Total	122,701.03	90,189.03

Note 2.1: Reconciliation of number of equity shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount (₹ in thousands)	No. of shares	Amount (₹ in thousands)
Equity shares at the beginning of the year	9,018,903	90,189.03	1,111,112	11,111.12
Add: Shares issued during the year	3,251,200	32,512.00	274,225	2,742.25
Add: - Bonus Share Issued	-	-	7,633,566	76,335.66
Less: Shares bought back during the year	-	-	-	-
Equity shares at the end of the year	12,270,103	122,701.03	9,018,903	90,189.03

Note 2.2: Terms/Right attached to 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. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

Note 2.3: Details of shareholders holding more than 5% shares in the Company

Shareholders Name	As at March 31, 2025		As at March 31, 2024		Change in % of holding
	No. of shares held	% Holding	No. of shares held	% Holding	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	39.30%	-10.41%
2. Vikash kumar Jain	3,432,750	27.98%	3,432,750	38.06%	-10.08%

Note 2.4: Details of shares held by promoters

Promoters Name	As at March 31, 2025		As at March 31, 2024		Change in % of holding
	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	39.30%	-10.41%
2. Vikash Jain	3,432,750	27.98%	3,432,750	38.06%	-10.08%
Total	6,977,500	56.87%	6,977,500	77.36%	



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 3: Reserves and Surplus

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Share Premium Account		
At the beginning of the year	-	10,866.75
Less:- Bonus Share Issued		(45,967.55)
Add:- Security Premium Received	208,076.40	35,100.80
Less :- IPO Expenses	36,246.82	
Closing Balance at the end of the year	171,829.58	-
Surplus i.e., Balance in Statement of Profit & Loss Account		
At the beginning of the year	22,681.91	13,948.71
Add: Net Profit for the year	31,462.32	39,101.31
Less:- Bonus Share Issued	-	(30,368.11)
Net Profit available for appropriation	54,144.23	22,681.91
Closing Balance at the end of the year	54,144.23	22,681.91
Capital Reserve	8.00	8.00
Total	225,981.81	22,689.91

Note 4 : Long-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Secured		
Term Loan from Banks	3,200.00	-
(Vehicle Loan from ICICI Bank Secured by hypothecation of said vehicle financed is repayable under 60 Monthly Installments).		
Loans from Directors / Director Relative	-	44.66
Loan from corporates	-	2226.20
Total	3,200.00	2,270.86

Note 5 : Long Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefits.	3,031.45	3,401.02
Total	3031.45	3401.02

Note 6 : Deferred Tax Liability

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability	-	175.01
Add: Deferred Tax During the year	-	62.96
Total	-	237.97



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 7: Short-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured		
Bank OD A/c	4.78	6438.17
Loans from Directors / Relatives of Director	2,271.36	-
Total	2276.14	6438.17

Note 8: Trade Payables

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	330.58	807.48
TOTAL	330.58	807.48

Note 9 : Other Current Liabilities

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Due to Government Authorities		
GST Liability	6,734.62	1,509.36
TDS Payable	2,468.39	423.28
Auditor's Remuneration Payable	255.00	75.00
Directors's Remuneration Payable	-	117.00
Other Payable	20,135.22	4,529.13
Total	29,593.22	6,653.77

Note 10 : Short Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefits	166.23	190.90
Salary Payable	-	1,073.77
Contribution to Provident Fund Payable	6.34	12.52
Provision for tax	-	3,287.80
Other Expenses	33.91	-
Total	206.48	4,564.99



SHARE SAMADHAN LIMITED

CIN : U67190DL2011PLC229303
Notes to Consolidated Financial Statements

Note :11 (a) Property Plant and Equipment
For the year ended 31st March 2025

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2024	Addition during the	Sold during the	Total as at 31.03.2025	Upto 01.04.2024	For the year	Total as at 31.03.2025	As at 31.03.2024
Owned Assets								
Computer & Printers	1,365.73	718.37	-	2,084.10	963.33	203.56	1,166.89	917.21
Office Equipment	2,055.40	456.11	-	2,511.51	996.40	403.79	1,400.18	1,111.33
Motor Car	2,540.09	3,347.69	-	5,887.78	1,418.89	359.72	1,778.61	4,109.17
Scooter Bike	251.82	103.01	-	354.83	79.39	21.19	100.58	254.25
Building	10,165.10	13,750.00	-	23,915.10	1,344.46	160.95	1,505.41	22,409.69
Office Furniture	1,010.23	-	-	1,010.23	761.89	24.89	786.78	223.45
Total	17,388.37	18,375.18	-	35,763.55	5,564.36	1,174.09	6,738.45	29,025.10
								11,824.01

Note :11 (b) Intangible Assets

Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Total As on 01.04.2024	Additions During The	Deductions	Total as at 31.03.2025	Total As on 01.04.2024	For The Year	Total as at 31.03.2025	As at 31.03.2024
Software		39.22	-	39.22	-	3.46	3.46	35.77
Research and Development		5,000.00	-	5,000.00	-	769.98	769.98	4,230.02
Goodwill	5,723.95	-	-	5,723.95	-	-	-	5,723.95
Total	5,723.95	5,039.22	-	10,763.17	-	773.43	9,989.74	5,723.95

Tangible Assets of Subsidiary Company

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 1.4.2024	Addition during the	Sold during the	Total as at 31.03.2025	Upto 1.4.2024	For the Year	Total as at 31.3.2025	As at 31.3.2024
Owned Assets								
Computer & Laptops	456.29	56.98	-	513.27	230.24	143.54	373.78	139.49
Camera	4.16	-	-	4.16	0.32	0.49	0.82	3.34
Printer	26.17	11.27	-	37.44	2.67	11.85	14.53	22.91
Furniture & Fixtures	-	166.00	-	166.00	-	15.77	150.23	-
Software	59.32	-	-	59.32	22.55	14.46	37.01	22.31
Total	559.90	234.25	-	780.19	269.74	186.12	441.90	290.16

Note :11 (c) Capital Work In progress

Description	GROSS BLOCK		
	upto 1 Year	1 year to 3 year	More than 3 Year
SOFTWARE	24,000.00	-	-
Total	24,000.00	-	-

* Company is investing in software technology development with completion expected September 2025. Development costs will be capitalized as intangible assets and amortized upon commercial use. This investment will enhance operational capabilities and create valuable technological assets



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 12 : Non - Current Investment

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Investment in Unquoted Shares		
Convertible Debentures (10300 Compulsorily Convertible Debenutre at Face Value Rs. 1000/- of ERDAC SOULTIONS PRIVATE LIMITED)	10300.00	-
Investment in Gold	95.08	95.08
Total	10,395.08	95.08

Note 13 : Deferred Tax Assets

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability	(237.97)	-
Add: Deferred Tax During the year	787.52	-
Total	549.55	-

Note 14 : Inventories

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Stock in Trade	48.80	834.55
Total	48.80	834.55

Note 15 : Trade receivables

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Undisputed Trade receivables -considered good	86,445.52	29,086.05
Undisputed Trade receivables -considered doubtful	-	-
Disputed trade receivables considered good	-	-
Disputed trade receivables considered doubtful	-	-
Total	86,445.52	29,086.05

Trade Receivables ageing schedule as at March 31,2025

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	74,446.84	10,818.79	760.84	97.26	321.78	86,445.52
Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	74,446.84	10,818.79	760.84	97.26	321.78	86,445.52

Trade Receivables ageing schedule as at March 31,2024

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	27,487.95	622.75	638.51	229.31	107.53	29,086.05
Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	27,487.95	622.75	638.51	229.31	107.53	29,086.05



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 16 : Cash and Cash Equivalents

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Bank	44,665.00	5,172.95
Cash on Hand	1,742.60	1,087.83
Fixed Deposit with Bank	144,786.75	41,956.30
Total	191,194.35	48,217.08

Note 17 : Short-terms loans and advances

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Unsecured, considered good		
Advances Receivable in Cash and Kind	36,012.82	20,143.57
Advance to Vendor	3,233.10	10,976.83
Security Deposit	139.83	47.33
Total	39,385.75	31,167.73

Note 18 : Other Current Assets

(₹ in Thousands)

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Balance with Government Authorities	4,043.84	259.55
(ii) Prepaid Expense	945.92	982.84
(iii) Accrued Interest	4,989.05	-
Total	9,978.81	1,242.38



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements for the year ended March 31, 2025

Note 19 : Revenue from operations**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional Service Charges (refer note 19.1)	143,742.88	97,764.90
Sale of Shares	629.99	563.73
Total	144,372.87	98,328.62

Note 19.1: Professional Service Charges**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional Fees - Investment Recovery	32,207.94	28,327.09
Professional Fees - Consultation	111,534.94	69,173.07
Professional Fees - Debtors Recovery	-	259.65
Wealth Samadhan Registration fees	-	5.09
Total	143,742.88	97,764.90

Note 20 : Other income**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Received	7,487.47	449.19
Miscellaneous Income	30.14	834.75
Total	7,517.60	1,283.94

Note 21 : Cost of shares purchase**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cost of shares purchase	-	-
Total	-	-

Note 22 : Changes in inventories of Stock-in-Trade**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Stock	834.55	1,241.96
Less: Closing Stock	48.80	834.55
Decrease / (Increase) in Stock	785.75	407.41

Note 23 : Employee Benefit Expenses**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Director Remuneration	7,896.00	8,527.45
Salaries and Wages	24,272.64	10,764.80
Incentive to Employee	2,015.17	2,433.55
Provident Fund Employer contribution	100.58	131.18
Staff Welfare Expenses	162.88	1,535.64
Total	34,447.27	23,392.62

Note 24 : Finance Cost**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Expense	163.18	559.13
Bank Charges	59.15	61.38
Total	221.33	620.50

Note 25 : Depreciation and amortization expense**(₹ in Thousands)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation & Amortization expense	2,133.65	1,052.75
Total	2,133.65	1,052.75



SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements for the year ended March 31, 2025

Note 26 : Other expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Auditors' Remuneration (Refer Note 26.1)	255.00	67.50
Marketing Expense (Refer Note 26.2)	8,516.04	7,327.25
Legal & Professional Fees	42,317.29	5,144.43
Miscellaneous Expenses (Refer Note 26.3)	5,990.36	4,681.99
Office & General Expenses (Refer Note 26.4)	3,121.00	2,276.41
Total	60,199.69	19,497.58

Note 26.1: Auditors' remuneration

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Statutory Audit Fees	255.00	67.50
Total	255.00	67.50

Note 26.2: Marketing Expense

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Advertisement & Publicity	3,109.56	1,102.05
Business Promotion Expenses	2,635.62	573.99
Commission Expense	2,336.19	5,432.47
Membership Fees	434.67	218.76
Total	8,516.04	7,327.25

Note 26.3 : Miscellaneous expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Books & Periodicals	25.51	39.74
Courier and Speed Post Expenses	247.53	153.42
Travelling & Conveyance Expenses	1,363.43	886.62
Subscription Expenses	279.18	103.50
Other Expense	1,202.16	404.62
Other Charges	1,975.21	2,450.59
Donation	897.36	643.50
Total	5,990.36	4,681.99

Note 26.4 : Office & General Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Computer & Software Expense	529.83	167.59
Electricity Expense	433.01	345.79
Insurance Expense	593.45	211.08
Printing & Stationeries	337.58	137.31
Repairs & Maintenance -Building	224.21	211.88
Telephone Expense	429.35	308.29
Vehicle Insurance	42.39	61.73
Repair & Maintenance- Vehicle	277.58	830.75
Vehicle Running Expense	253.59	2.00
Total	3,121.00	2,276.41

Note 27 : Earning per share

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Net profit after tax as per Statement of Profit & Loss (₹ in thousands)	40,514,776.14	40,476,315.55
Weighted average number of equity shares for Basic & Diluted EPS (units in thousands)	10,769,549.00	8,447,600.00
Basic & Diluted EPS (Equity Shares of ₹10/- each)	3.76	4.79



Note No 1.

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

A. CORPORATE INFORMATION

Share Samadhan Limited (the "Company") is a public company domiciled in India, with its registered office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India.

Share Samadhan Limited was incorporated on 26th December 2011 under the provision of Companies Act 1956, and deemed to be incorporated under the provisions of Companies Act 2013.

Wealth Samadhan Private Limited was incorporated on 9th October 2015 under the provision of Companies Act 2013. Its Registered address is office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India. It is fully owned subsidiary of Share Samadhan Limited.

Nyaya Mitra Limited was incorporated on 15th December 2021 under the provision of Companies Act 2013. Its Registered address is office at B-19, Basement South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India. It is Public Limited company. It is subsidiary of Share Samadhan Limited.

The Consolidated Financial Statements of the Company for the period ended March 31, 2025 are approved and authorized for issue in accordance with a resolution of Board of Directors.

B. SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of significant accounting policies adopted in the preparation of the consolidated financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India, including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

1) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

a. Principles of Consolidation

- i) In the preparation of these consolidated financial statements, investments in subsidiaries have been accounted in accordance with the provisions of Accounting Standard – 21 (Consolidated Financial Statements).
- ii) The financial statements of the Company and its subsidiary companies are consolidated on a line-by-line basis by adding together the book values of the like items of assets, liabilities, income and expenses after eliminating all significant intra-group balances and intra-group transactions and also unrealized profits or losses in accordance with Accounting Standard-21 (Consolidated Financial Statements).
- iii) The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented, to the extent



possible, in the same manner as the Company's separate financial statements. The financial statements of the subsidiaries are adjusted for the accounting principles and policies followed by the Company.

- iv) The difference between the cost to the Company of its investment in subsidiaries and its proportionate share in the equity of the investee company at the time of acquisition of shares in the subsidiaries is recognized in the financial statements as Goodwill or Capital Reserve, as the case may be.

b. Functional and presentation currency

These consolidated financial statements are presented in Indian Rupees, which is the company's functional currency. All amounts have been rounded to nearest Thousand, unless otherwise stated.

c. Basis of Measurement

These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - noncurrent classification of assets and liabilities.

2) APPLICABILITY OF ACCOUNTING STANDARDS

The company is a Medium Sized Company as per "SMC" as defined in the General Instructions of the Companies (Accounting Standards) Rules, 2006 notified by the Central Government under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Medium Sized company. Further, the company by virtue of being a SMC, requires to comply with the recognition and measurement principles prescribed by all accounting standards, but is given a relaxation in respect of certain disclosure related standards and certain disclosure requirements prescribed by other accounting standards.

3) USE OF ESTIMATES

The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

4) PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

(a) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost net of recoverable taxes based on intended outward supplies and furtherance of business, trade discounts and rebates less accumulated depreciation and impairment loss, if any.

The cost comprises its purchase price, borrowing cost and any other cost directly attributable in bringing the asset to its working condition for its intended use, net charges on foreign exchange, contracts and adjustments arising from exchange rate variations attributable the assets.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.



Subsequent expenditures to an item of asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(b) Intangible assets

Identifiable intangible assets are recognized when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured.

Intangible assets are amortised over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. Intangible assets are stated at cost less accumulated amortisation and impairment.

(c) Depreciation / Amortisation

In Share Samadhan Limited Depreciation/Amortisation on Property, Plant and Equipment is provided based on Straight Line Method considering the useful life of asset and residual value as prescribed in Schedule II to the Companies Act, 2013 except in case of Nyaya Mitra Limited Intangible Assets are amortized on Written Down Value.

In respect of additions or extensions forming an integral part of existing asset depreciation is provided as aforesaid over the residual life of the respective Property, Plant and Equipment.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition / sale.

(d) Impairment of Assets

The carrying amounts of assets are reviewed to see if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

5) INVESTMENT

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried at lower of cost and fair value determined on an individual investment basis.

Non-current investments are carried at cost, less provision for diminution in value other than temporary. On disposal of investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6) INVENTORIES

Inventories consist of shares and securities.



Inventories are valued as lower of cost or Net Realisable Value i.e. Market value.

7) REVENUE RECOGNITION

Revenue from operations includes sale of shares, Professional Fees, services adjusted for discounts net of taxes.

Revenue is recognised to the extent that it is probable that economic benefit will flow to the company and the revenue can be reliably measured.

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, if it can be reliably measured and it is reasonable to expect ultimate collection.

Dividend from investments is recognized when the right to receive the payment is established and when no Significant uncertainty as to measurability or collectability exists.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no Significant uncertainty as to measurability or collectability exists.

Company has given advances to vendors for litigation and consultancy work which is kept as advance to supplier. The same shall be expensed at the time of final outcome of the case.

8) EMPLOYEE BENEFITS

In Share Samadhan Limited Liability in respect of employee benefits is provided for and is charged to profit and loss account as follows:

- (i) **Short-term employee benefits:** - All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, ex-gratia and compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the Statement of profit and loss in the period in which such services are rendered.
- (ii) **Defined contribution plan** A defined contribution plan is a post-employment benefit plan under which the company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contributions to Employees Provident Fund are charged to statement of profit and loss every year. Provision for gratuity is provided based on Actuarial Valuation made covering at the year ended 31 March 2025, Short Term Employee Benefits like leave benefit, if any, are paid along with salary and wages on a month-to-month basis, bonus to employees is charged to profit and loss account on the basis of actual payment on year-to-year basis.

9) BORROWING COST

Borrowing costs that are attributable to the acquisition and construction of the asset which takes substantial period of time to get ready for its intended use are capitalized as part of cost of such asset.

All other borrowing costs are charged to Statement of Profit and Loss in the period in which they are incurred or related.

10) ACCOUNTING FOR TAXES

Tax expense comprises current and deferred taxes.



Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised if there is virtual certainty that there will be sufficient future taxable income available to realise such losses. Other deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realize such assets.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

11) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised when the company has present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation, in respect of the estimate made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent asset is neither recognised nor disclosed in the financial statement.

12) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired.

An impairment loss is charged to the Profit and Loss Statement 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 a change in the estimate of recoverable amount.

After impairment, depreciation is provided on the revised carrying amount of the asset over useful life.

C. NOTES TO ACCOUNTS

1. In the opinion of the Board, the current assets, loans and advances are approximately of the value stated, if realised, in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.



2. **BALANCES IN RESPECT OF LOANS, ADVANCES AND DEPOSITS MADE**

Debit balances, if any in respect of loans, advances and deposits made, are subject to confirmation. Their balances are reflected in the accounts as appearing in the general ledger and unfavourable adjustments, if any, not currently ascertainable will be considered in the subsequent financial years.

3. **CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no contingencies or events occurred between the Balance Sheet date and reporting date.

4. Share Samadhan Limited has raised fund through bookbuilding process in Initial Public Offer. The shares got listed on BSE SME on 16th September 2024. Total Rs 2,406.48 Lakhs are raised through Initial Public Offer. Total 32,52,000 shares are issued in Initial Public Offer which is entirely fresh issue. Thereby the total number of Equity Share post listing reporting date stands at 1,22,70,103 shares.

5. **PAYMENT TO AUDITORS**

Particulars	Share Samadhan Limited	Nyaya Mitra Limited	Wealth Samadhan Private Limited
Audit Fees	Rs 2,00,000	Rs 50,000	Rs 5,000
Total	Rs 2,00,000	Rs 50,000	Rs 5,000

6. **RELATED PARTY TRANSACTIONS**

Sr No	Name of the Related Party	Share Samadhan Limited	Nyaya Mitra Limited	Wealth Samadhan Private Limited
1	Abhay Kumar Chandalia	Managing Director	Director	Director
2	Vikas Kumar Jain	CEO	Director	Director
3	Shrey Ghosal	Director	-	-
4	Kumar Rishi	Chief Financial Officer	-	-
5	Sneha Kaur	Director	-	-
6	Hymavathy Arvabumi		Director	-

b) Transaction during the period with Related Parties

(Rs in '000)

Name of the Company – Share Samadhan Limited

Name of Related Party	Relationship	For The Period Ended 31st March 2025	For The Period Ended 31st March 2024
Director Remuneration			
Abhay Kumar Chandalia	Managing Director	3,000.00	3,750.00



Vikas Kumar Jain	CEO	3,000.00	3,750.00
Shrey Ghosal	Director	1,816.00	1,027.45
2 Salaried Paid			
Kumar Rishi	Chief Financial Officer	720.00	600.00
Receipt of Unsecured Loan			
Abhay Kumar Chandalia	Managing Director	-	-
Vikas Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	-
Repayment of Unsecured Loan			
Abhay Kumar Chandalia	Managing Director	-	-
Vikas Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	-

Name of the Company – Wealth Samadhan Private Limited

Sr No	Nature of Transaction	For The Period Ended 31st March 2025	For The Period Ended 31st March 2024
1	Directors Remuneration		
	Sneha Kaur	737.05	-
2	Salaries Paid	-	-
3	Receipt of Unsecured Loan	-	-
4	Payment of Unsecured Loan	-	-
5	Interest Paid	-	-
6	Interest Received	-	-
7	Loan Given to Company	-	-

Name of the Company – Nyaya Mitra Limited

Sr No	Nature of Transaction	For The Period Ended 31st March 2025	For The Period Ended 31st March 2024
1	Directors Remuneration		-
	Abhay Kumar Chandalia	3000.00	
	Vikas Kumar Jain	3000.00	



2	Salaries Paid	-	-
3	Receipt of Unsecured Loan		-
4	Payment of Unsecured Loan		-
5	Interest Paid		-
6	Interest Received		-
7	Loan Given to Company		-

C) Period End Balances with Related Parties

(Rs in 'Thousands)

Name of the Company – Share Samadhan Limited

Name of the Related Party	Relationship	For the Period Ended 31 st March 2025	For the Period Ended 31 st March 2024
Abhay Kumar Chandalia	Managing Director	-	-
Vikas Kumar Jain	CEO	-	-
Shrey Ghosal	Director	-	117.00
Kumar Rishi	Chief Financial Officer	-	-

Name of the Company – Wealth Samadhan Private Limited

Sr No	Particulars	For the Period Ended 31 st March 2025	For the Period Ended 31 st March 2024
1	Unsecured Loan Receivable	-	-
2	Unsecured Loan Payable	44.66	-
3	Trade Payable	-	-
4	Trade Receivables	-	-
5	Directors Remuneration Payable	-	-

Name of the Company – Nyaya Mitra Limited

Sr No	Particulars	For the Period Ended 31 st March 2025	For the Period Ended 31 st March 2024
1	Unsecured Loan Receivable	-	-
2	Unsecured Loan Payable	-	-
3	Trade Payable	-	-
4	Trade Receivables	-	-



5	Directors Remuneration Payable	-	-
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D) IMPAIRMENT OF ASSETS

No provision for Impairment loss in terms of Accounting Standard - 28 has been made as the management is of the opinion that considering the future use of the said assets, the fair value of the respective assets will be higher than the value for which they are carried.

E) EMPLOYEE BENEFITS

The Share Samadhan Holding Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits as per an actuarial valuation carried out by an independent actuary in financials. The disclosures as envisaged under the standard are as under: -

Particulars	Financial Year 2024-25	Financial Year 2023-24
1) The Amount Recognized in the Balance Sheet are as follows:		
Present value of the obligation at the end of the period	31,93,279	35,91,915
Fair Value of the plan assets at the end of the period	-	-
Net Liability/(asset) recognized in the Balance Sheet and related analysis	31,93,279	35,91,915
Funded Status- Surplus/ (Deficit)	(31,93,279)	(35,91,915)
2) Total Liability		
Current Liability (Short Term) *	1,61,827	1,90,897
Non-Current Liability (Long Term)	30,31,452	34,01,018
Total Liability	31,93,279	35,91,915
3) The amount recognised in the Profit and Loss A/c are as follow: -		
Current Service Cost	5,82,827	3,11,542
Interest cost	2,60,414	2,14,177
Net Actuarial (gain)/ loss recognized in the period	(12,41,877)	2,10,502
Expenses to be recognized in the statement of profit and loss accounts	(3,98,636)	7,36,221
4) Changes in the present value of defined obligation		
Defined Benefit obligation at the beginning of the period	35,91,915	28,55,694
Interest cost	2,60,414	2,14,177
Current Service Cost	5,82,827	3,11,542
Benefits paid (if any)		
Actuarial (gain)/ loss	(12,41,877)	2,10,502
Defined Benefit obligation at the end of the period	31,93,279	35,91,915

Benefits Valued:

Normal Retirement Age	60 Years	60 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service



Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20,00,000.00	20,00,000.00
Discount rate	7.00 % per annum	7.00 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0	0
Attrition / Withdrawal Rate (per Annum)	20.00 % p.a. (18 to 30 Years)	20.00 % p.a. (18 to 30 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (30 to 44 Years)	5.00 % p.a. (30 to 44 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (44 to 60 Years)	5.00 % p.a. (44 to 60 Years)

I) Financial Ratio

Particulars	Units	Financial Year 2024-25	Financial Year 2023-24	% of Variance	Reason for Variation
Current Ratio	Times	10.09	5.99	68.57%	Due to Increase in Fixed Deposit
Debt-Equity Ratio	Times	0.02	0.07	(79.57)%	Due to Increase in Equity
Debt – Service Ratio	Times	10.31	6.04	70.69%	Due to Decrease in Loan
Return on Equity ratio	%	13.63%	53.00%	(74.28)%	Due to decrease in profit after tax
Inventory turnover ratio	Times	NA	NA	NA	
Trade Receivables turnover ratio	Times	6.76	5.12	32.06%	Due to decrease in revenue from operation
Trade Payables turnover ratio	Times	NA	NA	NA	
Net capital turnover ratio	Times	0.33	1.07	(68.81)%	Due to decrease in revenue from operation
Net Profit Ratio	%	20.71%	40.63%	(49.02)%	Due to decrease in revenue from operation
Return on Capital Employed	%	15.58%	48.96%	(68.18)%	Due to decrease in profit before tax & finance cost.
Return on Investment	%	NA	NA	NA	

J) WORKING CAPITAL/BORROWING

The Share Samadhan Limited Holding Company has obtained secured borrowings from banks or financial institutions.



K) As per the information available with the Company and certified by them, total outstanding due to Small Enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 as below: -

Particulars	Financial Year 2024-25	Financial Year 2023-24
Total outstanding dues of micro enterprises and small enterprises	-	-
Total	-	-

L) Rounding Off

All amounts disclosed in the financial statements and notes have been rounded off to nearest thousands, wherever applicable. Transactions and balances with values below the rounding off norm adopted by the Company have been reflected as "0." in the relevant notes to these financial statements.

M) Other Statutory Information

- The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.
- The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- The Company is not classified as wilful defaulter.
- The Company doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as search or survey.

N) The company has not produced confirmation for balances under the head debtors & creditors.

SHARE SAMADHAN LIMITED

Abhaya
ABHAY KUMAR CHANDALIA
MANAGING DIRECTOR
DIN No: - 01775323

Vikas Jain
VIKASH KUMAR JAIN
DIRECTOR
DIN No: - 05124177

Shrey Ghosal
SHREY GHOSAL
DIRECTOR
DIN No: - 09523676

Krishna
KUMAR RISHI
COMPANY SECRETARY
M.No - A37292

