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SMART ROOF SOLAR SOLUTIONS PRIVATE LIMITED

Registered Office: E-011, Raheja Atlantis, Sector-31, Gurugram, Haryana -122001
Corporate Identity Number (CIN): U74999HR2015PTC055106
Email Id: ppsinghal@gmail.com
Telephone No. : 0124-4364141

NOTICE

Notice is hereby given that the 10th Annual General Meeting of the members of **SMART ROOF SOLAR SOLUTIONS PRIVATE LIMITED** will be held on Tuesday, the 30th Sep., 2025 at 12:00 P.M. at the Regd. Office of the Company at E-011, Raheja Atlantis, Sector-31, Gurugram, Haryana - 122001 to transact the following business :

ORDINARY BUSINESS :

1. **ADOPTION OF FINANCIAL STATEMENTS**

   To receive, consider and adopt the audited Balance Sheet as at 31st March, 2025 and Statement of Profit and Loss for the year ended on that date along with the Report of Directors and the Auditors thereon.

2. **ADOPTION OF CONSOLIDATED FINANCIAL STATEMENTS**

   To receive, consider and adopt the audited Consolidated Balance Sheet as at 31st March, 2025 and Consolidated Statement of Profit and Loss for the year ended on that date along with the Report of Auditors thereon.

By Order of the Board
For SMART ROOF SOLAR SOLUTIONS PRIVATE LIMITED

Vikas Singhal

(VIKAS KUMAR SINGHAL)
Director
(DIN : 02820418)
Address : E-41, Raheja Atlantis, Sector-31, Gurugram, Haryana

Place: Gurugram
Dated: 07th Sept., 2025

NOTE :

1. Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not to be a member of the company. Such proxies to be effective must reach at the registered office of the company at least 48 hours before the time fixed for the commencement of the meeting and must be duly completed and signed.

2. Members are requested to note that a person can act as a proxy on behalf of members not exceeding 50 and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a member holding more than 10% of the total share capital of the Company carrying voting rights. then such proxy shall not act as a proxy for any other person or shareholder.

3. Shareholders are requested to immediately notify the Company of any change in their address.

4. The Shareholders seeking information on accounts are requested to send their queries to the Company at least 10 days before the date of meeting.

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DIRECTORS' REPORT

The Member,

Your Director takes pleasure in presenting to you the 10th Annual Report on the business and operations of the company, together with Audited Financial Statements for the year ended 31st March, 2025.

1. FINANCIAL RESULTS

The summarized financial results of the company are as follows:-

		31st March, 2025	31st March, 2024
A)	**Profit Before Depreciation & Tax**	7,08,10,124.65	2,26,78,803.60
	Depreciation & Amortization Exp.	31,26,027.09	13,23,893.00
B)	**Profit Before Tax**	6,76,84,097.56	2,13,54,910.60
	Provision for Income Tax	1,74,54,598.00	54,79,983.00
	Provision for Deferred Tax	(3,13,384.00)	(35,662.00)
	Excess/ Short provision of tax relating to earlier years	339.00	2,463.00
C)	**Profit After Tax**	5,05,42,544.56	1,59,08,126.60

2. PERFORMANCE HIGHLIGHTS

During the period under report, your Director is pleased to present before you, the Financial Statements for the year ending March 31, 2025. In this year, the Company earned a profit of Rs. 6,76,84,097.56 (Previous Year Rs. 2,13,54,910.60) after depreciation but before taxation.

3. FUTURE PROSPECTS

The Company is expected to achieve better results in the next financial year.

4. CHANGE IN NATURE OF BUSINESS

There is no change in the nature of business during the period under review.

5. DIVIDEND

In view of the future need of funds for growth of the company, your Director is unable to recommend any dividend for the financial year ended 31st March, 2025.

6. TRANSFER TO RESERVES

During the year under review, the Directors do not propose to transfer any amount to General Reserves.

Vikas Singhal

Singhal

7. PUBLIC DEPOSITS

During the year under review, your company did not accept any deposits within the meaning of provisions of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

8. MEETINGS OF THE BOARD

During the year, Eight Board Meetings were convened and held.

9. RELATED PARTY TRANSACTIONS

None of the transactions with any of related parties were in conflict with the Company's interest. Suitable disclosures as required by the Accounting Standards (AS-18) have been made in the notes to the financial statements.

All related party transactions are negotiated on an arms-length basis and are in its ordinary course of business. The provisions of Section 188(1) of the Companies Act, 2013 are, therefore, not applicable.

10. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

11. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the director of your company hereby state and confirm that :

(i) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(ii) the director has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;

(iii) the director has taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) the director has prepared the annual accounts on a going concern basis;

(v) the director has devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

12. DIRECTORS OR KEY MANAGERIAL PERSONNEL

None of the directors or key managerial personnel were appointed or have resigned during the year except the fact that Mr. Tushar Kanti Choudhury was appointed as an Additional Director w.e.f. 03.01.2024 and he ceased to be a Director of the Company during the year w.e.f. 10.06.2024.

13. AUDITORS

i). Statutory Auditors

In the Annual General Meeting held on 30th Nov., 2021, **M/s. ANUJ GOYAL ASSOCIATES, Chartered Accountants [Firm Registration No. 008784N]**, were appointed as the Statutory Auditors of the Company to hold office till the conclusion of 11th Annual General Meeting.

Further, the Statutory Auditor of the Company have submitted Auditor's Report on the accounts of the Company for the accounting year ended 31st March, 2025. This Auditor's Report is self-explanatory and requires no comments.

ii). Cost Auditors

The maintenance of cost records as specified by the Central Govt. under sub-section (1) of section 148 of Companies Act, 2013 is not applicable to the company.

14. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The following are the Companies, which are Subsidiary/ Associate Companies of the Company:

Name of the Company	% Shareholding	Status
M/s PSPL Smart Roof Solar Pvt. Ltd.	50%	Associate

The contributions to the overall performance of the companies during the year are attached with the Standalone Financial Statements.

15. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors, Cost Auditors or Secretarial Auditors of the Company have not reported any frauds to the Audit Committee or to the Board of Directors under Section 143(12) of the Companies Act, 2013 including rules made there under.

16. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has a zero tolerance approach for sexual Harassment of Women at Workplace. A policy has been framed and adopted for prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed there under. An Internal Complaints Committee (ICC) has been constituted and there were no Complaints reported under the Act during the year.

17. RISK MANAGEMENT POLICY

The Company has a well laid out Risk Management Policy, covering the process of identifying, assessing mitigating, reporting and reviewing critical risks impacting the achievement of Company's objective or threaten its existence.

18. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

Vikas Singhal

Singhal

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

As the company is engaged in the business of Consultancy Services, there is no scope for the Energy Conservation and the Director has nothing to report on conservation of energy etc.as per Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules,2014. There were no foreign exchange transactions during the year under review.

There were following Foreign exchange earnings and outgo during the year under review.

Earnings:				
1	Sales (Exports)	:	Rs.	3,31,80,618.01
2	Service Charges	:	Rs.	6,38,87,324.67
	Total	:	**Rs.**	**9,70,67,942.68**
Outgo:				
1	Import	:	Rs.	6,64,84,425.69

20. EMPLOYEE RELATIONS

Relationship with all the employees remained cordial and harmonious throughout the year. Your Director wishes to place on record their sincere appreciation for the continued, sincere and devoted services rendered by all the employees of the Company.

21. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There were no significant material orders passed by the regulators or courts or tribunals having competent jurisdiction, which could have an impact on the business of the company under the going concern concept.

22. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There is no application or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

23. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE ATTHE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During the year under review, there was no such case of variance in valuation.

24. ACKNOWLEDGEMENTS

Your Directors are pleased to place on record their sincere gratitude to the Government, Bankers, Business Constituents and Shareholders for their continued and valuable co-operation and support to the company. They also take this opportunity to express their deep appreciation for the devoted and sincere services rendered by the employees of the company during the year.

FOR AND ON BEHALF OF THE BOARD

Place : Gurugram
Date : 11th July, 2025

Mr. Vikas Kumar Singhal
Director
DIN: 02820418

Mr. Pradeep Prakash Singhal
Director
DIN : 01110630