

TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address :-R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

**Statement of Assets and Liabilities
As at 31st March, 2025**

(Amount in Rs. Lakhs)

	Particulars	Note No. I	As at 31st March 2025	As at 31st March 2024
I	EQUITY AND LIABILITIES			
(1)	Shareholder's funds			
	(a) Share Capital	I.1	1,651.00	1.00
	(b) Reserves & Surplus	I.2	1,219.66	1,841.47
(2)	Non-Current Liabilities			
	(a) Long-Term Borrowings	I.3	-	-
	(b) Deferred Tax Liabilities (net)	I.4	-	-
	(c) Other Long-Term Liabilities	I.5	-	-
	(d) Long-Term Provisions	I.5	19.42	-
(3)	Current Liabilities			
	(a) Short-Term Borrowings	I.6	-	-
	(b) Trade Payables	I.7		
	(i) total outstanding dues of micro enterprises and small enterprises		9.61	7.76
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		2,844.13	2,059.00
	(c) Other Current Liabilities	I.8	76.66	67.15
	(d) Short-Term Provisions	I.8	389.35	327.59
	Total		6,209.82	4,303.97
II	Assets			
(1)	Non-Current Assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment	I.9(A)	4.27	4.62
	(ii) Intangible Assets	I.9(B)		-
	(b) Non-Current Investments	I.10	1.00	-
	(c) Deferred Tax Assets(Net)	I.4	6.70	-
	(d) Long-Term Loans and Advances	I.11	-	-
	(e)Other Non-Current Assets	I.12	322.54	8.14
(2)	Current Assets			
	(a) Current Investments	I.13	-	-
	(b)Trade Receivables	I.14	4,937.46	3,152.03
	(c) Cash and Cash Equivalents	I.15	501.88	833.27
	(d) Short-Term Loan and Advances	I.16	0.54	0.85
	(e) Other Current Assets	I.17	435.43	305.06
	Total		6,209.82	4,303.97

The above statement should be read with the statement of Profit and Loss, Cash Flow Statement and significant accounting policies and notes on account for preparation of Financial Statements as appearing in Note-II, III and IV respectively.

As per our report of even date

For B.K. Sood & CO.
Chartered Accountants
ERN: 000948N

Nisha Jain
Partner
M. No.: 089895
UDIN:



25089895BMLLY8474

For & on behalf of the Board of Directors
For TKW Supply Chain International Limited

Amit Goyal
Managing Director
DIN: 00343438

Mohit Goyal
Whole Time Director
DIN: 01672845

Ashima Agrawal
Company Secretary
M. No. ACS 45416

Asim Khan
CFO
PAN: AQLPK8138L

Place: New Delhi
Date: 15.05.2025

TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address :-R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

**Statement of Profit and Loss
For The Year Ended 31st March, 2025**

(Amount in Rs. Lakhs Except Per Share Data)

	Particulars	Note No. II	For the year ended 31st March	For the year ended 31st March
			2025	2024
I	Revenue from Operations	II.1	19,070.75	12,868.35
II	Other Income	II.2	48.28	112.73
III	Total Income (I+II)		19,119.02	12,981.08
IV	Expenses:			
	Cost of Services	II.3	15,981.71	11,019.54
	Employee Benefits Expense	II.4	501.38	443.21
	Finance Costs	II.5	-	6.99
	Depreciation and Amortization Expense	II.6	1.30	1.44
	Other Expenses	II.7	1,207.94	363.00
	Total Expenses		17,692.33	11,834.18
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		1,426.70	1,146.90
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax (V- VI)		1,426.70	1,146.90
VIII	Extraordinary Items		-	-
IX	Profit before Tax (VII-VIII)		1,426.70	1,146.90
X	Tax expense:			
	- Current Tax		363.46	293.00
	- Deferred Tax		(6.70)	-
	- Provision for CSR		41.75	13.40
	- Short/Excess Provision Related to Earlier Year Tax			(0.96)
	Total tax expenses		398.51	305.44
XI	Profit for the period from continuing operations (IX-X)		1,028.19	841.45
XII	Profit/(Loss) for the period from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit for the period (XI+XIV)		1,028.19	841.45
XVI	Earnings per Equity Share (face value of Rs. 10 each)	VI		
	Number of Share		1,65,10,000	1,65,10,000
	(1) Basic (Rs.)		6.23	5.10
	(2) Diluted (Rs.)		6.23	5.10

The above statement should be read with the statement of Assets & Liabilities, Cash Flow Statement and significant accounting policies and notes on account for preparation of Financial Statements as appearing in Note-I, III and IV respectively.

As per our report of even date

For B.K. Sood & CO.
Chartered Accountants
FRN: 000948N

Nitin Jain
Partner
M. No.: 089895
UDIN:



For & on behalf of the Board of Directors
For TKW Supply Chain International Limited

Amit Goyal
Managing Director
DIN: 00343438

Mohit Goyal
Whole Time Director
DIN: 01672845

Ashima Agrawal
Company Secretary
M. No. ACS 45416

Asim Khan
CFO
PAN: AQLPK8138L

Place: New Delhi
Date: 15.05.2025

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TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address :- R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

**Statement of Cash Flows Statement
For The Year Ended 31st March, 2025**

Particulars (Note No. III)	(Amount in Rs. Lakhs)	
	For the year ended 31st March	For the year ended 31st March
	2025	2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before taxation	1,426.70	1,146.90
Adjustments for:		
Depreciation and amortization expense	1.30	1.44
Interest on term deposit	(6.50)	(0.47)
Bad debts	38.04	0.74
Interest on loan	-	6.99
Operating profit/loss before working capital changes (as)	1,459.53	1,155.59
Movements in Working Capital		
<i>Adjustments for (Increase)/(Decrease in Operating Assets</i>		
(Increase)/Decrease in Trade receivables	(1,823.47)	(1,040.15)
(Increase)/Decrease in Long Term Loans & Advances	-	-
(Increase)/Decrease in Short Term Loans & Advances	0.30	0.70
(Increase)/Decrease Other Current Assets	12.30	(65.76)
<i>Adjustments for Increase /(Decrease) in Operating Liabilities</i>		
Increase/(Decrease) in Trade Payables	786.98	1,133.97
Increase/(Decrease) in Other Current Liabilities	9.51	6.25
Increase/(Decrease) in Long Term Provisions	19.42	-
Increase/(Decrease) in Short- Term Provisions	(50.45)	21.18
Cash flow from operations	414.12	1,211.78
Direct Taxes paid (Net)	(435.67)	(260.02)
Net Cash generated from operating activities(A)	(21.55)	951.76
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(0.95)	(5.46)
Interest Received	6.50	0.47
Investment in Equity Shares	(1.00)	-
Net Cash generated from Investing activities (B)	4.55	(4.99)
C. CASH FLOW FROM /FINANCING ACTIVITIES		
Net proceed from Issue of Shares	-	-
Net proceed from borrowing	-	(235.86)
Interest on loan	-	(6.99)
Net cash generated from/(used in) financing activities	-	(242.85)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(16.99)	703.93
Cash and cash equivalents at the beginning of the year/period	841.41	137.48
Cash and cash equivalents at the end of the year/ period	824.42	841.41

Cash and cash Equivalents comprise:

Balance with banks	492.68	826.60
Earmarked balances with banks		-
Fixed Deposit with Bank	322.54	8.14
Cash on hand	9.20	6.67
Total	824.42	841.41

The above statement should be read with the statement of Profit and Loss, Assets & Liabilities and significant accounting policies and notes on account for preparation of Financial Statements as appearing in Note-I, II and IV respectively.

As per our report of even date

For B.K. Sood & CO.
Chartered Accountants
FRN: 000948N

Nitin Jain
Partner
M. No.: 089895
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For & on behalf of the Board of Directors
For TKW Supply Chain International Limited

Amit Goyal
Managing Director
DIN: 00343438

Mohit Goyal
Whole Time Director
DIN: 01672845

Ashima Agrawal
Company Secretary
M. No. ACS 45416

Asim Khan
CFO
PAN: AQLPK8138L

Place: New Delhi
Date: 15.05.2025

Note No. -I.1
Statement of Share Capital

Particulars	(Amount in Rs. Lakhs)	
	As at 31st March 2025	As at 31st March 2024
Authorized		
25,000,000 (Previous year 50,00,000) Equity Shares of Rs.10/- each	2,500.00	500.00
Total	2,500.00	500.00
Issued, Subscribed & paid up		
16,510,000 Equity Shares of Rs. 10/- each (Previous Year 10000 Equity Shares of Rs. 10/- Each)	1,651.00	1.00
Total	1,651.00	1.00

1. Terms/ rights attached to equity shares:

- The Company has only one class of equity shares having a par value of Rs.10/- (Earlier years Rs.10/-) per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends if any, 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.
- In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
- No shares have been bought back during last 5 years immediately preceding March 31, 2025
- The company has issued bonus shares in the ratio of 1650:1 on 21.09.2024

2. Reconciliation of shares outstanding at the beginning and at the end of the year:

Particulars	As at 31st March 2025	As at 31st March 2024
Equity Shares		
Reconciliation of number of shares		
Number of shares at the beginning of the year/period	10,000	10,000
Add: Shares issued during the year/period	-	-
Add: Bonus shares	1,65,00,000	-
Less: Shares redeemed/ brought back during the year/ period	-	-
Number of shares at the end of the year/period	1,65,10,000	10,000

Particulars	As at 31st March 2025	As at 31st March 2024
Equity Shares		
Reconciliation of amount of share capital		
Amount of share capital at the beginning of the year/period	1.00	1.00
Add: Shares capital issued during the year/period	-	-
Add: Bonus shares	1,650.00	-
Less: Share capital redeemed/ brought back during the year	-	-
Amount of Share capital at the end of the year/period	1,651.00	1.00

3. Particulars of shareholders holding more than 5% shares of fully paid up equity shares

Name of Shareholders	As at 31st March 2025			As at 31st March 2024	
	No of Equity shares of Rs 10 each fully paid up	% of total shares	% of Change in total shares	No of Equity shares of Rs 10 each fully paid up	% of total shares
Mohit Goyal	32,93,745	19.95	0.00	1,995	19.95
TKW Management Solutions Private Ltd	1,27,01,143	76.93	-3.07	8,000	80.00

4. Details of Shares held by Promoters at the end of the year

Promoter Name	As at 31st March 2025			As at 31st March 2024	
	No. of Shares	% of total shares	% of Change in total shares	No. of Shares	% of total shares
TKW Management Solutions Private Ltd	1,27,01,143	76.93	-3.07	8,000	80.00
Mohit Goyal	32,93,745	19.95	0.00	1,995	19.95
Amit Goyal	1651	0.01	0.00	1	0.01
Neeru Goyal	1651	0.01	0.00	1	0.01
Total	1,59,98,190	96.90		9,997	99.97



Note No. -I.2
Statement of Reserves & Surplus

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Surplus in the statement of profit & loss		
As per last audited Balance Sheet	1,841.47	1,000.02
Add: Profit/(Loss) for the year/period	1,028.19	841.45
Less: Bonus Shares	1,650.00	
Less: Transfer to reserve	-	-
Closing Balance	1,219.66	1,841.47

Note No. -I.3
Statement of Long- term Borrowings

(Amount in Rs. Lakhs)

Particular	As at 31st March	As at 31st March
	2025	2024
Secured Loans		
(a) Term Loans		
- From Banks	-	-
- From other parties	-	-
(b) Loans and advances from related parties		
- From Directors	-	-
- From others	-	-
Total (A)	-	-
Unsecured Loans		
Loan and Advances from related Parties		
- From Directors	-	-
- From others	-	-
Total (B)	-	-
Total (A+B)	-	-

Note No. - I.4
Statement of Deferred Tax Assets/(net)

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Deferred Tax Assets		
Related to Property, Plant & Equipment		-
Preliminary and Preoperative expenses	-	-
Related to provision for Gratuity & Bonus	5.05	-
Related to Carry Forward Losses	-	-
Related to Provision for Bad Debts	1.61	
Total (a)	6.66	-
Deferred Tax Liabilities		
Related to Property, Plant & Equipment	(0.04)	-
Preliminary and Pre-operative expenses	-	-
Related to provision for Gratuity	-	-
Related to Carry Forward Losses	-	-
Total (b)	(0.04)	-
Deferred tax charged/ credited in statement of Profit & Loss	6.70	-
Deferred Tax Assets/(Liabilities) (net)	6.70	-



Note No. -I.5
Statement of Other Long-term Liabilities & Long-term provisions

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Other long- term liabilities		
(a) Trade payables	-	-
(b) Others	-	-
Total (A)	-	-
	-	-
Long- Term Provisions	-	-
Provision for Gratuity	19.42	-
Others	-	-
Sub Total (B)	19.42	-
Total (A+B)	19.42	-

Note No. -I.6
Statement of Short- term Borrowings

(Amount in Rs. Lakhs)

Particular	As at 31st March	As at 31st March
	2025	2024
Secured		
From Banks		
-IDFC First Bank	-	-
From other parties	-	-
Unsecured	-	-
Loan and Advances from related Parties	-	-
Total	-	-



Note No. -I.7
Statement of Trade Payables

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
Total outstanding dues of micro enterprises and small enterprises	9.61	7.76
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,844.13	2,059.00
Total	2,853.74	2,066.76
Trade payable includes dues to Related party	14.43	9.64
Note 1. Amount due to entities covered under Micro and Small Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company.		
Note 2. Ageing of the Supplier, along with any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of age wise supplier balance is given below after considering from the date of transactions.		

Trade Payables Ageing Schedule: As at 31st March, 2025

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	54.29	-	-	-	54.29
(ii) Others	2,798.94	0.46	0.04	-	2,799.44
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables Ageing Schedule: As at 31st March, 2024

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	31.73	-	-	-	31.73
(ii) Others	2,034.88	0.15	-	-	2,035.03
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-



Note No. -I.8

Statement of Other Current Liabilities & Short-Term Provisions

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
Other Current Liabilities:		
Salary payable	30.30	23.17
Audit Fee Payable	1.35	2.70
Rent Payable	-	0.90
Other Payable	0.51	0.44
Advance from customer	2.23	0.31
Forex valuation payable	-	7.14
Statutory Dues Payable:		
TDS Payable	14.18	6.61
Goods & Services Tax (GST) Payable	27.45	25.24
EPF Payable	0.64	0.64
ESIC Payable	0.00	0.01
Sub Total (A)	76.66	67.15
Short- Term Provisions:		
Provision for Gratuity	0.45	-
Provision for Bonus	0.18	-
Provision for Income tax	363.46	293.00
Provision for Expenses payable	0.08	21.18
Provision for Corporate Social Responsibility	25.17	13.40
Sub Total (B)	389.35	327.59
Total (A+B)	466.01	394.74



I.9(A) Statement of Property, Plant & Equipment

(Amount in Rs. Lakhs)

As at 31st March, 2024

(Amount in Rs. Lakhs)

I.9(B) Statement of Intangible Assets

(Amount in Rs. Lakhs)

As at 31st March, 2024

(Amount in Rs. Lakhs)

[illegible]

Note 1. Management is verifying the assets physically on regular intervals.

Note No. -I.10
Statement of Non - Current Investments

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Investment in Equity investments	1.00	-
Other non-current investments	-	-
Total	1.00	-

Note No. – I.11
Statement of Long-term Loans & Advances

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Unsecured considered Good		
Capital Advances	-	-
Loan & advances to Related parties	-	-
Other Loans and Advances	-	-
Total	-	-

Note No. – I.12
Statement of Other Non-current Assets

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Unsecured, considered good		
Long-term Trade Receivables	-	-
Security Deposit	-	-
Term Deposit	322.54	8.14
Total	322.54	8.14

Note 1. According to management, fixed deposit is having maturity above 12 months, and accordingly basis of their maturity pattern, such fixed deposits shown in Other Non-Current Assets.

Note No. -I.13
Statement of Current Investments

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Investment in Equity investments	-	-
Other investments	-	-
Total	-	-



Note No L14
Statement of Trade Receivables

(Amount in Rs. Lakhs)		
Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good	4,921.37	3,107.65
Unsecured, Considered good	-	-
Doubtful	6.39	44.38
Allowance for doubtful receivables	(6.39)	-
From Directors/Promoters /Group companies/Associates/ Relatives of Directors	16.09	0.01
Total	4,937.46	3,152.03

Particulars	As at 31st March 2025	As at 31st March 2024
Trade Receivable related to debts due by :		
Directors	-	-
Other Officers of the Company	-	-
Firm in which director is a partner	-	-
Private Company in which director is a member	-	-
Great Rocksport Private Limited	16.09	0.01

Note 1. Ageing of the Trade receivable, along with any amount involved in disputes, if any as required by Schedule III of Companies Act, 2013 is disclosed as below. Ageing of debtors is based on the date of transaction in case there is no credit period agreed at the time of Supply.

Note 2. As on 31st March, 2025 Company is having aggregate outstanding balance of Rs 6.39 Lakhs, which has been considered as doubtful against which Rs.6.39 Lakhs provision for bad and doubtful debts have been made in F.Y 24-25.

Trade receivables ageing schedule as at 31st March 2025

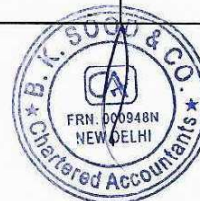
(Amount in Rs. Lakhs)

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	4,595.28	190.34	151.85	-	-	4,937.46
(ii) Undisputed Trade receivables - considered doubtful	-	-	6.39	-	-	6.39
(iii) Disputed Trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered doubtful	-	-	-	-	-	-

Trade receivables ageing schedule as at 31st March 2024

(Amount in Rs. Lakhs)

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	2,980.62	121.31	5.72	-	-	3,107.65
(ii) Undisputed Trade receivables - considered doubtful	0.01	20.90	23.47	-	-	44.38
(iii) Disputed Trade receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered doubtful	-	-	-	-	-	-



Note No. -I.15
Statement of Cash and Cash Equivalents

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
Cash & Cash Equivalents		
Balance with banks	492.68	826.60
Cash on hand	9.20	6.67
Term Deposit (Refer note 2)	-	-
Total	501.88	833.27

Note No. – I.16
Statement of Short Term Loans and Advances

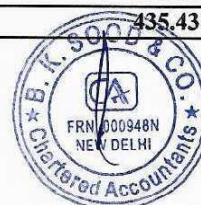
(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
PDA- Delhi Cargo Service Centre Pvt. Ltd	0.48	0.41
PDA- Celebi Delhi Cargo Terminal Management	0.06	0.44
Total	0.54	0.85

Note No. – I.17
Statement of Other Current Assets

(Amount in Rs. Lakhs)

Particulars	As at 31st March	As at 31st March
	2025	2024
GST Receivable	0.31	2.80
Accrued Interest On FD	0.90	-
Preliminary Expenses (To the Extent not writtten off)	-	0.15
Advance tax/ TDS receivable (A Y 2025-26)	359.85	-
Advance tax/ TDS receivable (A Y 2024-25)	-	217.18
Prepaid expenses	34.92	0.02
Security Deposits	31.99	41.60
Staff Loan	4.97	10.30
forex valuation Receivable	-	-
Advanced to suppliers	2.50	33.01
Total	435.43	305.06



Note No. -II.1
Statement of Revenue from Operations

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March	For the year ended 31st March
	2025	2024
Turnover in respect of service supplied by the issuer		
-Freight forwarding income	18,099.58	11,840.74
-Custom clearing income	971.17	1,027.61
Total	19,070.75	12,868.35

Note No. -II.2
Statement of Other Income

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March	For the year ended 31st March
	2025	2024
Related and Recurring income:		
Interest on Deposit	6.50	0.47
Related and Non-Recurring income:	-	-
Other receipts	0.51	0.00
Other Income	0.14	
Consulting for Logistics	-	15.37
MSME Interest on Delayed Payment	41.12	96.88
Non-related and Non-Recurring income	-	-
Total	48.28	112.73

Note No. - II.3
Statement of Cost of Services

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March	For the year ended 31st March
	2025	2024
Freight forwarding expenses	15,279.86	10,167.61
Custom clearing expenses	701.85	851.93
Total	15,981.71	11,019.54

Note No. - II.4
Statement of Employee Benefits Expense

(Amount in Rs. Lakhs)

Particular	For the year ended 31st March	For the year ended 31st March
	2025	2024
Salary & wages	325.78	325.47
Gratuity expense	19.87	-
Bonus	21.35	-
Contribution to Provident and other fund	3.60	4.44
Directors remuneration	90.00	66.70
Staff welfare expenses	40.78	46.60
Total	501.38	443.21



Note No. – II.5
Statement of Finance Costs

(Amount in Rs. Lakhs)

Particular	For the year ended 31st March	For the year ended 31st March
	2025	2024
Interest expense	-	6.99
Other borrowing costs	-	-
Total	-	6.99

Note No. – II.6
Statement of Depreciation & Amortization

(Amount in Rs. Lakhs)

Particular	For the year ended 31st March	For the year ended 31st March
	2025	2024
Depreciation on Property, plant & Equipment	1.30	1.44
Amortization on Intangible Assets	-	-
Total	1.30	1.44

Note No. – II.7
Statement of Other Expenses

(Amount in Rs. Lakhs)

Particular	For the year ended 31st March	For the year ended 31st March
	2025	2024
Legal, professional charges	19.01	8.97
IT Expenses	11.45	6.14
Advertising expenses	1.05	0.11
Business Promotion	1.22	1.52
Books and periodicals	0.26	0.45
Travelling & Conveyance expenses	35.30	24.64
Courier Charges	119.81	0.73
Electricity expenses	7.33	6.36
Selling and other expenses	809.99	230.53
ITC disallowed	22.96	4.42
Payment to Auditors	3.00	3.00
Subscription fees	9.93	0.12
Fees and charges	19.43	6.84
Fluctuation in foreign currency	70.54	32.96
Preliminary expenses write off	0.15	-
Bank Charges	4.82	3.17
Bad debts	38.04	0.74
Interest on TDS payment	0.16	0.01
Rent	15.00	16.40
Repair & maintenance	10.43	11.32
Printing & stationary	3.01	2.03
Property tax	1.48	1.30
Telephone expenses	1.96	1.00
Income Tax Paid	0.47	-
TDS expenses	1.12	0.07
Miscellaneous expenses	0.02	0.10
Short and excess	0.00	0.06
Total	207.94	363.00



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

Note No. -IV

TKW SUPPLY CHAIN INTERNATIONAL LIMITED

(Formerly known as TKW SUPPLY CHAIN INTERNATIONAL PRIVATE LIMITED)

SUMMARY STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR FINANCIAL INFORMATION

A. COMPANY OVERVIEW

Our Company was originally incorporated as a Private Limited Company under the name "TKW SUPPLY CHAIN INTERNATIONAL PRIVATE LIMITED" on August 26, 2021, under the provisions of the Companies Act, 2013. The Certificate of Incorporation was issued by the Registrar of Companies, Delhi, with CIN U62200DL2021PTC385667.

Subsequently, pursuant to a Special Resolution passed by the Shareholders at the Extra Ordinary General Meeting held on March 15, 2024, our Company was converted into a Public Limited Company. Consequently, the name of our Company was changed from "TKW SUPPLY CHAIN INTERNATIONAL PRIVATE LIMITED" to "TKW SUPPLY CHAIN INTERNATIONAL LIMITED". A fresh certificate of incorporation consequent upon conversion from a private company to a public company was issued on August 6, 2024, by the Registrar of Companies, Delhi, bearing CIN U62200DL2021PLC385667.

The Company's registered office is located at R-551, FIRST FLOOR, NEW RAJENDER NAGAR, NEW DELHI, Central Delhi, Delhi, India, 110060.

The company is primarily engaged in the business of providing:

1. Ground transportation services
2. Air freight services
3. Sea freight services
4. Custom Clearance Services

B. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PREPARATION OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Statements of the Company comprise:

- The Statement of Assets and Liabilities as at March 31, 2025.
- The Statement of Profit & Loss for the year ended March 31, 2025.
- The Cash Flow Statement for the year ended March 31, 2025.
- The Note No. s thereto
-

These Financial Statements have been extracted by the management from the Books of Accounts of the Company.

The financial statements of the Company have been prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP). GAAP comprises the Accounting Standards notified under Section 133 read with Section 469 of the Companies Act, 2013.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

The accounting policies have been framed keeping in view the following fundamental accounting assumptions:

1. Going Concern
2. Consistency
3. Accrual

Additionally, basic considerations of Prudence, Substance over Form, and Materiality have been applied. These principles have been applied consistently, except where a newly issued accounting standard is initially adopted or a revision in the existing accounting standards requires a change in the accounting policy. The need for such a revision is evaluated on an ongoing basis.

The Financial Statements have been prepared on a going concern basis, as the management neither intends to liquidate the Company nor to cease operations. Accordingly, assets, liabilities, income, and expenses are recorded on a Going Concern basis.

Based on the nature of products and services, and the time between the acquisition of assets and realization in cash or cash equivalents, the Company has ascertained its operating cycle as 12 months for the purposes of current and non-current classification of assets and liabilities.

2. USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect:

1. The reported balances of assets and liabilities
2. Revenues and expenses
3. Disclosures relating to contingent liabilities

The Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. However, future results could differ from these estimates.

Any revision of accounting estimates is recognized prospectively in the current and future periods.

3. PROPERTY, PLANT AND EQUIPMENTS

Property, plant, and equipment are stated at cost, less accumulated depreciation and accumulated impairment losses. The initial cost of an item of property, plant, and equipment comprises its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant, and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from its continued use. Any gain or loss arising from the disposal or retirement of an item of property, plant, and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the statement of profit and loss.

4. INTANGIBLE ASSET

An intangible asset is an identifiable non-monetary asset without physical substance held for use in the production or supply of goods or services, for rental to others, or for administrative purposes. It is accounted for in accordance with Accounting Standard (AS) 26, 'Intangible Assets'.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

5. DEPRECIATION & AMORTIZATION

Depreciation on property, plant, and equipment is calculated using the 'Written Down Value' method based on the useful life of the assets as prescribed in Schedule II of the Companies Act, 2013. Intangible assets are amortized on a straight-line basis over a period of 3 years.

6. BORROWING COSTS

Borrowing costs include interest and amortization of ancillary costs incurred in arranging borrowings. Borrowing costs directly attributable to the acquisition, construction, or production of an asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are spent in the period in which they occur.

7. IMPAIRMENT OF ASSETS

An asset is considered impaired when its carrying amount exceeds its recoverable amount. An impairment loss is recognized in the Statement of Profit and Loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior periods is reversed if there has been a change in the estimates used to determine the asset's recoverable amount.

8. REVENUE RECOGNITION

Sale of services

Revenue from services is recognized when services have been rendered and there is no significant uncertainty regarding the consideration or its ultimate collection. Revenue is recorded inclusive of all applicable taxes, including GST. For services billed to overseas parties, revenue expected to be realized in the foreign currency is converted to the company's reporting currency at the exchange rate prevailing on the date of the invoice.

Interest Income

Interest income is recognized on a time proportion basis, considering the principal amount outstanding and the applicable interest rate.

Dividend Income

Dividend income is recognized when the right to receive payment is established.

9. FOREIGN CURRENCY TRANSACTION

Initial recognition: On initial recognition, all foreign currency transactions are recorded at the exchange rates prevailing on the date of the transaction.

Subsequent measurement: At each reporting date:

1. Foreign currency monetary assets and liabilities are translated at the exchange rate prevailing on the Balance Sheet date. The resulting exchange gains or losses are recognized in the Statement of Profit and Loss.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

2. Non-monetary items that are carried at historical cost and denominated in a foreign currency are reported using the exchange rate at the date of the transaction.
3. Non-monetary items that are carried at fair value and denominated in a foreign currency are translated at the exchange rates that existed when the fair value was determined.

10. EMPLOYEE BENEFITS

Short-term Employee benefits:

Liabilities for wages and salaries, including non-monetary benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service, are:

1. Recognized in respect of employees' services up to the end of the reporting period.
2. Measured at the amounts expected to be paid when the liabilities are settled.
3. Presented as current employee benefit obligations in the balance sheet.

These obligations include salaries, wages, bonuses, and non-monetary benefits that are expected to be settled within 12 months.

Defined Contribution Plan:

The Company makes provident fund contributions to publicly administered provident funds as per local regulations. These contributions are accounted for as defined contribution plans and are recognized as employee benefit expenses when they are due. The Company has no further payment obligations once the contributions have been paid.

Accounting treatment:

1. Contributions are recognized as employee benefit expenses when they are due.
2. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in future payments is available.

The Company has no further payment obligations beyond these contributions.

Defined Benefit Plan

For the defined benefit plan in the form of gratuity, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations carried out at each balance sheet date. Actuarial gains and losses are recognized in the Statement of Profit and Loss in the period in which they occur.

11. SEGMENT REPORTING

A business segment or geographical segment should be identified as a reportable segment if:

- a) Its revenue from sales to external customers and from transactions with other segments is 10 percent or more of the total revenue, external and internal, of all segments; or



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

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Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

- b) Its segment result, whether profit or loss, is 10 percent or more of:
- (i) The combined result of all segments in profit, or
 - (ii) The combined result of all segments in loss, whichever is greater in absolute amount; or
- c) Its segment assets are 10 percent or more of the total assets of all segments.

A business segment or geographical segment that is not a reportable segment as defined above may still be designated as a reportable segment at the discretion of the management of the enterprise. If that segment is not designated as a reportable segment, it should be included as an unallocated reconciling item.

If total external revenue attributable to reportable segments constitutes less than 75 percent of the total enterprise revenue, additional segments should be identified as reportable segments, even if they do not meet the 10 percent thresholds defined above, until at least 75 percent of total enterprise revenue is included in reportable segments.

12. ACCOUNTING FOR TAXES ON INCOME

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

i. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and the reversal of timing differences from earlier years. Deferred tax is measured using the tax rates and tax laws enacted or substantively enacted at the reporting date.

- ii. Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry-forward tax losses, all deferred tax assets are recognized only if there is virtual certainty, supported by convincing evidence, that they can be realized against future taxable profits.

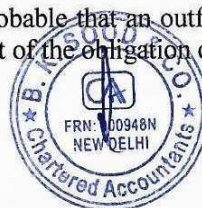
The carrying amount of deferred tax assets is reviewed at each reporting date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain that sufficient future taxable income will be available.

13. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

A Contingent Liability is disclosed for:

- a) Possible obligations which will be confirmed only by future events not wholly within the control of the Company, or
- b) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

c) Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made.

14. EARNING PER SHARE

In determining the Earnings Per Share (EPS), the company considers the net profit after tax, excluding any post-tax effect of any extraordinary or exceptional items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period.

15. CASH FLOW

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of non-cash transactions, deferrals or accruals of past or future operating cash receipts or payments, and items of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing, and financing activities of the Company are segregated accordingly.

16. CASH & CASH EQUIVALENT

Cash and cash equivalents comprise cash at the bank and in hand, the INR value of foreign currency in hand, fixed deposits with banks with short-term maturities of three months or less from the date of acquisition, and highly liquid investments that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

C. CHANGES IN ACCOUNTING POLICIES IN THE PERIOD COVERED IN THE FINANCIALS

There were no changes in accounting policies which needed to be adjusted in the Financial Information or Summary Financial Statement, except:

1. Accounting of retirement benefits was accounted for as per AS-15 (Revised) "Employee Benefits" during the preparation of financial statements.
2. Deferred Tax assets/liabilities have been recorded in the books as per the requirement of AS-22 "Accounting for Taxes on Income".
3. Preliminary expenses incurred have been accounted for as per AS-26 "Intangible Assets".

D. NOTES TO ACCOUNTS OF THE FINANCIALS

1. The financial statements, including other financial information, have been prepared after making regroupings and adjustments deemed appropriate to ensure compliance. As a result of these regroupings and adjustments, the amounts reported in the financial statements and information may not necessarily match those appearing in the respective audited financial statements for the relevant years.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

2. Employee benefit

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

(Amount in Rs. Lakhs)

1) The amounts recognized in the Balance Sheet are as follows:				
Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Present value of the obligation at year end	19.87	9.74	5.57	0
Fair value of plan assets at end of period	0	0	0	0
Net liability/(asset) recognized in Balance sheet and related analysis	19.87	9.74	5.57	0
Funded status- surplus/(Deficit)	19.87	9.74	5.57	0

(Amount in Rs. Lakhs)

2) The amounts to be recognized in the profit & loss account:				
Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Interest cost	0.71	0.40	0	0
Current service cost	8.76	5.35	5.57	0
Past Service Cost	0	0	0	0
Expected return on plan asset	0	0	0	0
Net actuarial (gain)/loss recognized in the period	0.66	(1.59)	0	0
Expenses to be recognized in P&L	10.13	4.16	5.57	0



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

(Amount in Rs. Lakhs)

3) Changes in Present Value Obligations				
Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Present value of the obligation at the beginning of the period	9.74	5.57	0	0
Interest Cost	0.71	0.40	0	0
Current service cost	8.76	5.35	5.57	0
Past Service Cost	0	0	0	0
Benefits paid (If any)	0	0	0	0
Actuarial (gain)/loss	0.66	(1.59)	0	0
Present value of the obligation at the end of period	19.87	9.74	5.57	0

4) Benefits Description				
Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Normal Retirement Age	58 Years	58 Years	58 Years	NA
Salary	Last drawn qualifying salary	Last drawn qualifying salary	Last drawn qualifying salary	NA
Vesting Period	5 Years of service	5 Years of service	5 Years of service	NA
Benefits on Normal Retirement	15/26 * Salary * Past Service (year).	15/26 * Salary * Past Service (year).	15/26 * Salary * Past Service (year).	NA
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	As above except that no vesting conditions apply	NA
Limit (Rs. In lakhs)	20	20	20	NA

(Amount in Rs. Lakhs)

5) The principal actuarial assumptions for the above are:				
Particulars	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Discount rate	7.00 % per annum	7.25 % per annum	7.25 % per annum	NA
Salary Growth Rate	8.00 % per annum	8.00 % per annum	8.00 % per annum	NA
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14	NA
Expected rate of return	0	0	0	NA
Attrition / Withdrawal Rate (per Annum)	10.00% p.a.	10.00% p.a.	10.00% p.a.	NA



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

3. Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are contingent liabilities as on the end of respective period Note No. V.

4. Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of companies (Accounting Standards) Rules, 2006, as amended, in Note No.- VII of the enclosed financial statements.

5. Accounting for Taxes on Income (AS 22)

Deferred Tax liability/Asset in view of AS 22: "Accounting for Taxes on Income" as at the end of the period/ year as under:

(Amount in Rs. Lakhs)

Particulars	As at 31 st March 2025	As at 31 st March 2024	As at 31 st March 2023	As at 31 st March 2022
Major Components of deferred tax arising on account of timing differences are:				
Timing Difference due to Property, Plant and Equipment	(0.17)	-	-	-
Deferred Tax Asset/(Liabilities) (A)	(0.04)	-	-	-
Provision of Gratuity, Bonus & Bad debts as at the year/Period end				
Timing difference due to Gratuity & Bonus Expenses	20.05	-	-	-
Provision for Bad Debts	6.39			
Deferred Tax Assets /(Liabilities) (B)	6.66	-	-	-
Cumulative Balance of Deferred Tax Assets /(Liability) (Net) (B-A)	6.70	-	-	-

6. Earnings per share (AS 20)

Earnings per share have been calculated and are already reported in Note No. VI of the enclosed financial statement.

7. Preliminary expenses

Preliminary expenditure incurred during the period ended 31st March 2022 has been accounted in Financial Statement as per AS-26 "Intangible Asset".



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

8. Trade payables

Trade payables are reported in Note No. I.7 of the enclosed financial statements.

Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company.

(Amount in Rs. Lakhs)

Particulars	As at 31st	
	March 2025	March 2024
Principal amount due at the year end	54.29	31.73
Interest due to the principal amount unpaid at the year end	-	-
Amount of interest paid by the company in terms of section 16 of the MSMED Act, 2006 along with the amount of payment made to the supplier beyond the appointed day during the accounting year	-	-
Amount of interest due and payable for the period of delay in making payment which has been paid but beyond the appointed day during the year, but without adding interest specified under MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprises, for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-
Total	54.29	31.73

9. Trade Receivables

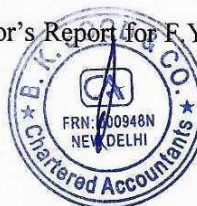
As of 31st March 2025, the company has doubtful trade receivables with an aggregate outstanding balance of Rs. 6.39 lakhs. According to management Rs. 6.39 Lakhs is provision for bad and doubtful debts is required for these receivables.

10. Amounts in the financial statements

Amounts in the financial statements are reported in Indian Rupees in lakhs and rounded off to second digit of decimal. Figures in brackets indicate negative values.

11. Impact of Auditors Qualifications/Observations in Statutory Auditor's Report on Financial Statements

There have been no audit qualifications/observations in Statutory Auditor's Report for F.Y. 2023-24, which require adjustments in financial statements.



Note No. – V
Statement of Contingent Liabilities and Commitments

Particular	As at 30th September	As at 31st March
	2024	2024
Contingent liabilities in respect of:		
Claims against the company not acknowledged as debt	-	-
Guarantees given on behalf of the company	7.35	7.35
Income tax*(Note-1)	4.23	-
Other money for which the company is contingently liable	-	-
Commitments (to the extent not provided for)		
Uncalled liability on shares and other investments partly paid	-	-
Other commitments	-	-
Total	11.58	7.35

Note: 1. Income tax demand raised by the Department for the Mismatched in the 26 AS for the Ay 23-24 and also includes tds defaults on account of return mismatched.



Note No. -VI
Statement of Mandatory Accounting Ratios

Particulars	As at 31st March	As at 31st March
	2025	2024
Net Worth (A)	2,870.66	1,842.47
Profit after tax(B)	1,028.19	841.45
Number of Equity Shares outstanding at the end of the year (C)	1,65,10,000	10,000
Weighted Average Number of Equity Shares at the end of the year post Bonus Issue (D)	1,65,10,000	1,65,10,000
Current Assets (E)	5,875.31	4,291.21
Current Liabilities (F)	3,319.74	2,461.50
Earnings per share		
Basic Earning Per Shares (Rs.) (B/C)	6.23	5.10
Diluted Earning Per Shares (Rs.) (B/D)	6.23	5.10
Return on net Worth (B/A)	35.82%	45.67%
Net Assets Value per share (Rs.) (A/C)	17.39	18424.73
Net Assets Value per share (Post Bonus) (Rs.) (A/D)	17.39	11.16
Current Ratio (E/F)	1.77	1.74

Note:

The Ratios have been computed as below:

1. Earnings per share = Profit available to equity shareholders/ weighted avg number of outstanding equity shares during the year.
2. Earning per share(Post Bonus issue)= Profit available to equity shareholders/ weighted avg number of outstanding of equity shares during the year(including Bonus Share).
3. Diluted Earnings per share = Profit available to equity shareholders/ weighted avg number of potential equity shares outstanding during the year.
4. Diluted Earnings per share(post Bonus issue) = Profit available to equity shareholders/ weighted avg number of potential equity shares outstanding during the year (including Bonus Share).
5. Return on Net worth (%) = Profit available for Equity shareholders/Net worth X 100.
6. Net asset value/Book value per share (Rs.) = Net worth/No. of equity shares
7. Net asset value/Book value per share (Post Bonus)(Rs.) = Net worth/No. of equity shares (including Bonus Share).
8. Current Ratio= Current Assets/ Current Liabilities.



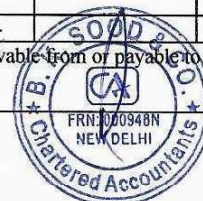
Note No.-VII
Statement of Related Party Transaction

1. Related Party Disclosures for the year ended 31st March, 2025 in accordance with Accounting Standard (AS)-18 as notified pursuant to Companies (Accounting Standards) Rules, 2006, as amended.

a) List of related parties & relationships, where control exists.		
Sr. No.	Nature of Relationship	Name of Related Parties
1	Holding Company	TKW Management Solutions Private Limited
2	Subsidiary & Fellow Subsidiary Company	Subsidiary:- TKW Cargo Consolidators Private Limited (Name changed w.e.f 17-09-2024) (Formerly Known as Cargolink Logistics India Private Limited) Fellow Subsidiary Company TKW Skill Development Private Limited TKW Luxury Tours Private Limited
3	Associates	Nil
4	Key Management Personnel	Mohit Goyal, Whole Time Director (w.e.f. 06.08.2024) Neeru Goyal, Director (cessation w.e.f. 20.09.2024) Amit Goyal, Managing Director (w.e.f. 28.09.2024) Pragya Goyal, Non-Executive Director (Appointed w.e.f. 21.09.2024) Asim Khan, Chief Financial Officer (Appointed w.e.f. 06.08.2024) Mukesh Kumar Jain, Independent Director (Appointed w.e.f. 21-09-2024) Sankararaman Ramakrishna, Independent Director (Appointed w.e.f. 26-09-2024) Ashima Agrawal, Company Secretary (Appointed w.e.f. 17-12-2024)
5	Relatives of Key Management Personnel	Neeru Goyal Pragya Goyal Mahima Goyal
6	Enterprises where Significant Influence exist by Key Management Personnel or their Relatives	Great Rocksport Private Limited TKWs Vikalp (Registered NPO Society) TKWs Institute of Banking & Finance Society (Registered NPO Society) Technisquash Academy Private Limited XL Infomatics Private Limited

b) Transactions with Related Parties							(Amount in Rs. Lakhs)
Sr. No.	Transactions	Holding Company	Subsidiary & Fellow Subsidiary Company	Associates	Key Management Personnel	Relatives of Key Management Personnel	Enterprises where Significant Influence exist by Key Management Personnel or their Relatives
1	Remuneration/ Salary	-	-	-	102.14	-	-
2	Rent	-	-	-	7.50	7.50	-
3	Staff Loan Given	-	-	-	2.50	-	-
4	Loan Given		0.04				
5	Recovery of Loan		0.04				
6	Loan Taken	645.00	-	-	-	-	-
7	Repayment of Loan	645.00	-	-	-	-	-
8	Custom house agent Service & Freight Forwarding service Income	-	-	-	-	-	57.75
9	Custom house agent service & freight forwarding service Expense	490.64	-	-	-	-	-
10	Office Expense	-	-	-	-	-	-
11	Reimbursement	5.55	-	-	-	-	355.66
C) Outstanding as on 31.03.2025							
	(a) Custom house agent service & freight forwarding service payable	14.43	-	-	-	-	-
	(b) Rent payable	-	-	-	-	1.35	-
	(c) Expenses Payable	-	-	-	-	-	-
	(d) Remuneration Payable	-	-	-	4.08	-	-
	(e) Staff Loan Receivable	-	-	-	2.50	-	-
	(3) Custom house agent service & freight forwarding service receivable						9.01
	(d) Reimbursement Receivable	-	-	-	-	-	7.09

Note: No amount have been written off/ provided for or written back during the year in respect of amount receivable from or payable to the related parties.



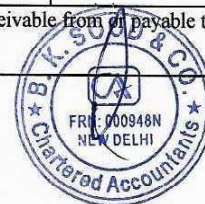
2. Related Party Disclosures for the year ended 31st March, 2024 in accordance with Accounting Standard (AS)-18 as notified pursuant to Companies (Accounting Standards) Rules, 2006, as amended.

a) List of related parties & relationships, where control exists.		
Sr. No.	Nature of Relationship	Name of Related Parties
1	Holding Company	TKW Management Solutions Private Limited
2	Subsidiary & Fellow Subsidiary Company	Subsidiary:- Nil Fellow Subsidiary Company TKW Cargo Consolidators Private Limited (Name changed w.e.f 17-09-2024) (Formerly Known as Cargolink Logistics India Private Limited) TKW Skill Development Private Limited TKW Luxury Tours Private Limited
3	Associates	Nil
4	Key Management Personnel	Mohit Goyal, Whole Time Director (Change in Designation w.e.f. 06.08.2024) Rajender Kumar Goyal, Director (cessation w.e.f. 14.02.2024) Neeru Goyal, Director (cessation w.e.f. 20.09.2024) Amit Goyal, Director (Appointed w.e.f. 19.02.2024)
5	Relatives of Key Management Personnel	Neeru Goyal Pragya Goyal Mahima Goyal
6	Enterprises where Significant Influence exist by Key Management Personnel or their Relatives	Great Rocksport Private Limited TKWs Vikalp (Registered NPO Society) TKWs Institute of Banking & Finance Society (Registered NPO Society) Technisquash Academy Private Limited XL Infomatics Private Limited

b) Transactions with Related Parties							
							(Amount in Rs. Lakhs)
Sr. No.	Transactions	Holding Company	Subsidiary & Fellow Subsidiary Company	Associates	Key Management Personnel	Relatives of Key Management Personnel	Enterprises where Significant Influence exist by Key Management Personnel or their Relatives
1	Remuneration/ Salary	-	-	-	104.50	27.30	-
2	Rent	-	-	-	7.40	9.00	-
3	Loan Taken	855.00	-	-	-	-	-
4	Repayment of Loan	855.00	-	-	-	-	-
5	Custom house agent Service & Freight Forwarding service Income	-	-	-	-	-	12.96
6	Custom house agent service & freight forwarding service Expense	569.76	-	-	-	-	-
7	Office Expense	7.00	-	-	-	-	-
8	Reimbursement	18.04	-	-	-	-	305.63

C) Outstanding as on 31.03.2024							
	(a) Custom house agent service & freight forwarding service payable	8.48	-	-	-	-	-
	(b) Rent payable	-	-	-	0.90	-	-
	(c) Expenses Payable	1.16	-	-	-	-	-
	(d) Remuneration Payable	-	-	-	-	0.38	-
	(e) Reimbursement Receivable	-	-	-	-	-	0.01

Note: No amount have been written off/ provided for or written back during the year in respect of amount receivable from or payable to the related parties.



TKW SUPPLY CHAIN INTERNATIONAL LIMITED

CIN NO: U62200DL2021PLC385667

Registered Address: -R-551, First Floor , New Rajender Nagar, New Delhi, Central Delhi, Delhi, India, 110060

Note No. -VIII

Other Notes:

1. The Company does not have any immovable property and hence the company is not required to give disclosure regarding the title deeds of immovable property.
2. The Company has not availed any borrowings/Credit Limits from any banks and financial institutions.
3. Foreign Exchange earnings, expenditures and Hedge and unhedged status of Balance receivable and payable is as under: -

(Amount in Rs. lakhs)

Particulars	For the Year ended on	
	31-03-2025	31-03-2024
1. CIF Value of Imports		
- Capital Goods/ Stores & Spare Parts	-	-
2. Expenditure in Foreign Currency		
- In respect of Business Promotion, Repair & Maintenance & Profession Consultancy & Other Misc. Expenses	13778.50	8631.24
- In respect of Foreign Travelling.	23.10	13.16
3. Earnings in Foreign Currency		
- Exports (FOB Value)	20.65	47.62

4. Disclosure regarding Unhedged Foreign Currency Exposure:

(Amount in Rs. lakhs)

Disclosure of Unhedged Balances:	For the Year ended on	
	31-03-2025	31-03-2024
Trade payables (including payables for capital):		
AED	0.25	-
In INR	5.74	-
AUD	0.01	-
In INR	0.29	-
EUR	0.35	0.28
In INR	32.12	25.72
GBP	-	0.01
In INR	-	0.54
HKD	31.99	45.13
In INR	351.27	479.07
SGD	0.04	0.09
In INR	2.83	5.51
USD	26.12	17.33
In INR	2231.84	1438.83
Total INR	2624.09	1949.68



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Advance to Supplier		
USD	0.00	0.02
In INR	0.28	1.98
Total INR	0.28	2.54

Trade Receivable		
HKD	0.04	0.05
In INR	0.49	0.56
USD	-	0.02
In INR	-	1.98
Total INR	0.49	2.54

5. Details of CSR

(Amount in Rs. lakhs)

Particulars	For the Year ended On	
	31-03-2025	31-03-2024
a). Amount Required to be spent during the year/period	41.75	13.40
b). Amount of expenditure incurred	29.98	-
c). Shortfall at the end of the year/period	25.17	13.40
d). Total of previous years shortfall	-	13.40
e). Reasons for shortfall	NA	NA
f). Nature of CSR Activities	NA	NA

6. Amount Paid to Statutory Auditors –

(Amount in Rs. lakhs)

Particulars	For the year ended 31 st March 2025	For the year ended 31 st March 2024
Statutory audit	1.50	1.50
Taxation matters	1.00	1.00
Company law matters	0.50	0.50
Total	3.00	3.00



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7. Additional regulatory information

a. Compliance with approved scheme of arrangements

No scheme of arrangements has been approved by the competent authority in terms of section 230 to 237 of the companies act 2013.

b. Compliance with the numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the year ended 31st March 2025.

c. Utilization of borrowed funds

During the year ended March 2025, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- i) directly or indirectly lend or invest in other people or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- ii) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

During the year ending March 2025, the Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- i) directly or indirectly lend or invest in other people or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

d. Non-adjustment Items:

No Audit qualifications for the respective periods which require any corrective adjustment in these Financial Statements of the Company have been pointed out during the period.

8. Material Regroupings:

Appropriate adjustments have been made in the summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities to bring them in line with the requirements of the SEBI Regulations.



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9. Employee Stock Option Scheme (ESOS)

The Employees Stock Option Scheme (TKW's ESOS 2024 scheme, as amended so far) provides for grant of options on the Company's equity shares to certain employees of the Company. The scheme provides that employees are granted an option to subscribe to equity shares of the Company that vest in a graded manner. The options may be exercised within a specified period. The Company records the Employees Stock Options in accordance with the Guidance Note on Accounting for Share Based Payments. The Company follows the fair value method to account for its stock-based employee compensation plans. In case of equity-settled awards, the stock option is fair valued on grant date and amortized over the vesting period. The amortization of fair value is recognized as an expense in the statement of profit and loss within employee benefits as employee share-based payment expenses, with the corresponding increase in share-based payment reserve.

Gains on cancellation/forfeiture of unvested options are recognized as a decrease in expense in Profit and Loss Account within employee benefits. Further, share based payment reserve transferred to General Reserve at the time of cancellation/expiry/forfeiture of vested options.

10. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits:

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

11. Re-grouping/re-classification of amounts:

The figures have been re-grouped and re-classified wherever they were necessary.

12. Director Personal Expenses:

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephones, etc., is not identifiable or separable.

13. Pending registration / satisfaction of charges with ROC

As on the 31st March 2025, there is no charge pending for creation or satisfaction at MCA portal

14. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

15. The Company has not been declared a willful defaulter by any Banks or any other Financial Institution at any time during the period of Financial Statement.

16. The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the period.



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17. The Company did not have any material transactions with companies struck-off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the period.
18. During the period of financial statement, the Company has not traded or invested in Crypto Currency or Virtual Currency.
19. During the period of financial statement, the Company has no such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period in tax assessments under Income Tax Act, 1961.
20. No dividend was declared and paid by the company during the period.

**For B.K. Sood & CO.
Chartered Accountants
FRN: 000948N**



**Nitin Jain
Partner**

M.NO.: 089895

UDIN:

25089895BM LLY8474.

**For & on behalf of the Board of Directors
For TKW Supply Chain International Limited**

**Amit Goyal
Director
DIN: 00343438**

A handwritten signature in blue ink, appearing to read 'Amit Goyal'.

**Mohit Goyal
Director
DIN: 01672845**

A handwritten signature in blue ink, appearing to read 'Mohit Goyal'.

**Ashima Agrawal
Company Secretary
M.NO.: ACS 45416**

A handwritten signature in blue ink, appearing to read 'Ashima'.

**Asim Khan
CFO
PAN: AQLPK8138L**

A handwritten signature in blue ink, appearing to read 'Asim'.

**Place: New Delhi
Date: 15.05.2025**