

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
BALANCE SHEET AS AT MARCH 31, 2026

Rs. in Lakhs

Particulars	Note No.	As at Mar 31, 2026	As at Mar 31, 2025
I. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work in progress		-	-
(c) Goodwill		-	-
(d) Other Intangible assets		-	-
(e) Intangible assets under development		-	-
(f) Financial assets		-	-
(i) Investments		-	-
(ii) Loans		-	-
(iii) Other financial assets		-	-
(g) Other Non Current assets		-	-
		1.94	2.29
2. Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	2	0.53	1.02
(iv) Bank Balances other than Cash and Cash Equivalents		-	-
(v) Other financial assets	3	1.42	1.27
(c) Other current assets		-	-
		1.94	2.29
TOTAL ASSETS		1.94	2.29
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	4	15.00	15.00
(b) Other equity	5	(18.36)	(17.41)
		(3.36)	(2.41)
LIABILITIES			
1. Non Current Liabilities			
(a) Financial liabilities			
Borrowings	6	4.70	4.09
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other Non current Liabilities		-	-
		4.70	4.09
2. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables			
Total outstanding dues of Micro & Small Enterprises		-	-
Total outstanding dues of Creditors other than Micro & Small Enterprises		-	-
(iii) Other financial liabilities			
(b) Other Current Liabilities	7	0.60	0.60
(c) Provisions		-	-
(d) Other Current Tax Liabilities (Net)			
		0.60	0.60
TOTAL EQUITY AND LIABILITIES		1.94	2.29

Significant Accounting Policies

1

Notes on financial statements

2 to 19

The accompanying notes are an integral part of Financial Statements

As per our Report of even date

For **Jhwar Mantri & Associates**
Chartered Accountants
Firm Registration No. 113221W

For and on behalf of Board of Directors

Vinayak Mantri
Partner
Membership No. 153459

Basant Kabra
Director
DIN: 00176807

Shiva Kabra
Director
DIN: 00190173

Date: 13th May, 2026
Place: Navi Mumbai

Date: 13th May, 2026
Place: Mumbai

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31,2026

Rs. in Lakhs

Particulars	Note No.	Apr 2025 to Mar 2026	Apr 2024 to Mar 2025
I. Revenue from operations		-	-
II. Other income		-	-
III. Total Income (I + II)		-	-
IV. EXPENSES			
Cost of Material consumed		-	-
Purchase of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress		-	-
Employee Benefits expense		-	-
Finance costs		-	-
Depreciation and Amortization expense		-	-
Other expenses	8	0.95	7.18
Total Expenses (IV)		0.95	7.18
V. Profit before Exceptional Items & Tax(III-IV)		(0.95)	(7.18)
VI. Exceptional Items		-	-
VII. Profit/Loss Before Tax (V - VI)		(0.95)	(7.18)
VIII. Tax Expense :			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
(3) Tax for earlier years		-	-
Total Tax Expenses (VIII)		-	-
IX Profit for the period from continuing operations (VII-VIII)		(0.95)	(7.18)
X. OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss		-	-
(1) Remeasurement of net defined benefit plans		-	-
(2) Income tax relating to above item		-	-
Total other comprehensive Income(X)		-	-
XI Total Comprehensive Income for the year		(0.95)	(7.18)
XII. Earnings per equity share of Rs. 10 each :	9		
Basic (Rs.)		(0.63)	(4.78)
Diluted (Rs.)		(0.63)	(4.78)

Significant Accounting Policies 1
Notes on financial statements 2 to 19
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Chartered Accountants
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For and on behalf of Board of Directors

Vinayak Mantri
Partner
Membership No. 153459

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Director
DIN: 00176807

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CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A EQUITY SHARE CAPITAL

Particulars	Notes	Rs. in Lakhs
As at April 1, 2024	4	15.00
Change in Equity Share Capital		-
As at March 31, 2025		15.00
Change in Equity Share Capital		-
As at March 31, 2026		15.00

Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the period	Balance at the end of the current reporting period
15.00	-	-	-	15.00

Previous Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the period	Balance at the end of the current reporting period
15.00	-	-	-	15.00

B OTHER EQUITY

Rs. in Lakhs

Current Reporting Period	Reserves and Surplus		
	Particulars	Retained Earnings	Total
Balance as at March 31, 2025	(17.41)	(17.41)	
Profit/(Loss) for the period	(0.95)	(0.95)	
Other Comprehensive Income	-	-	
Total Comprehensive Income for the period	(0.95)	(0.95)	
Balance as at March 31, 2026	(18.36)	(18.36)	

Previous Reporting Period	Reserves and Surplus		
	Particulars	Retained Earnings	Total
Balance as at March 31, 2024	(10.23)	(10.23)	
Profit/(Loss) for the period	(7.18)	(7.18)	
Other Comprehensive Income	-	-	
Total Comprehensive Income for the period	(7.18)	(7.18)	
Balance as at March 31, 2025	(17.41)	(17.41)	

Significant Accounting Policies

1

Notes on financial statements

2 to 19

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As per our Report of even date

For Jhawar Mantri & Associates
Chartered Accountants
Firm Registration No. 113221W

For and on behalf of Board of Directors

Vinayak Mantri
Partner
Membership No. 153459

Basant Kabra
Director
DIN: 00176807

Shiva Kabra
Director
DIN: 00190173

Date: 13th May, 2026
Place: Navi Mumbai

Date: 13th May, 2026
Place: Mumbai

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 ST MARCH 2026

PARTICULARS	Apr 25 to Mar 26	Apr 24 to Mar 25
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax & Exceptional items as per Statement of Profit and Loss	(0.95)	(7.18)
Adjusted for :		
Depreciation and Amortisation (Net)	-	-
Provisions	-	-
Profit/Loss of Sale of Fixed Assets (Net)	-	-
Finance Costs	-	-
Operating Profit before Working Capital Changes	(0.95)	(7.18)
Adjustment for changes in :		
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Other Current Assets	(0.14)	(1.20)
Increase / (Decrease) in Trade Payables	-	-
Increase / (Decrease) in Other Payables/ Liabilities	0.61	(0.04)
Cash Generated from Operations	(0.49)	(8.42)
Less Income Tax Paid / Writeback	-	-
Net Cash (used in) / from Operating Activities (Total – A)	(0.49)	(8.42)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
(Purchase) / Sale of Fixed Assets (Net)	-	-
Capital advances	-	-
Net Cash (used in) / from Investing Activities (Total – B)		
C. CASH FLOW IN FINANCING ACTIVITIES:		
Increase in Share Capital Issuance of Fully Paid up shares	-	-
Finance Costs	-	-
Unsecured Loan advances from holding company (Net)	-	3.92
Net Cash (Used in) / from Financing Activities (Total – C)	0.00	3.92
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(0.49)	(4.50)
Cash and Cash Equivalents as at the the beginning of the year/period	1.02	5.52
Cash and Cash Equivalents as at the end of the year/period	0.53	1.02

Notes:

Statement of Cash flow has been prepared under the Indirect method as set out in the Indian Accounting Standard 7 (Ind AS 7) "Statement of Cash Flow".

Significant Accounting Policies
Notes on financial statements

The accompanying notes are an intergral part of Financial Statements

1
2 to 19

As per our Report of even date

For Jhawah Mantri & Associates
Chartered Accountants
Firm Registration No. 113221W

For and on behalf of Board of Directors

Vinayak Mantri
Partner
Membership No. 153459

Basant Kabra Shiva Kabra
Director Director
DIN: 00176807 DIN: 00190173

Date: 13th May , 2026
Place: Navi Mumbai

Date: 13th May , 2026
Place: Mumbai

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
Notes to the Financial Statements for the Year Ended 31st March 2026

Note -1 SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 and other relevant provisions of the Act.

B. Use of estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

C. Property, Plant and Equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Freehold land is not depreciated. The cost of an item of property, plant and equipment comprises its cost of purchase and any attributable cost of bringing the asset to its working condition for its intended use.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on 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 recognised in the profit or loss.

D. Capital work in progress

Property, plant and equipment under construction are disclosed as capital work in progress.

E. Intangible Assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

F. Depreciation and Amortisation

Depreciation on fixed assets has been provided on Straight line methods based on useful lives as specified by Schedule II of the Companies Act, 2013. Intangible Assets are amortized on Straight line basis over the estimated useful life.

G. Impairment of Assets:

A tangible or intangible asset is treated as impaired when the carrying amount of the asset exceeds its estimated recoverable value. Carrying amounts of tangible or intangible assets are reviewed at each balance sheet date to determine Indications of impairment, if any, of those assets. If any such Indication exists, the recoverable amount of the asset is estimated and an impairment loss equal to the excess of the carrying amount over its recoverable value is recognised as an impairment loss and the same is charged to profit and loss account. The impairment loss, if any, recognised in prior accounting period is reversed if there is a change in estimate of recoverable amount.

H. Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in Notes to Accounts. Contingent assets are neither recognised nor disclosed in financial statements.

I. Taxation:

Current Tax

Tax on income for the current period is determined on the basis of estimated taxable income and computed in accordance with the provisions of the relevant tax laws, outcome of past assessments / appeals and legal opinion sought by the Company.

Deferred Tax

Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

J. Earning per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. Earning considered in ascertaining the company's earnings per share is the net profit for the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to the equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
Notes to the Financial Statements for the Year Ended March 31, 2026

Particulars	Rs. in Lakhs	
	As at March 31, 2026	As at March 31, 2025
Note 2		
Cash and Cash Equivalents		
Cash On Hand		-
Balances With Banks		
In Current Account	0.53	1.02
	0.53	1.02
Note 3		
Other Current Financial Assets		
GST Input Credit	1.42	1.27
	1.42	1.27
Note 4		
Equity Share Capital		
Authorised		
600000 (Previous Year 600000) Equity Shares of Rs. 10 each	600.00	600.00
Issued, Subscribed and Paid up		
150000 (Previous Year 150000) Equity Shares of Rs. 10 each fully paid up	15.00	15.00

Reconciliation of fully paid equity shares

Particulars	As at March 31, 2026	
	Number of Shares	Share Capital Rs. in Lakhs
As at April 01, 2025	150000	15.00
Issued during the year	-	-
Balance as on March 31, 2026	150000	15.00

Particulars	As at March 31, 2024	
	Number of Shares	Share Capital Rs. in Lakhs
As at April 01, 2024	1,50,000.00	15.00
Issued during the year	-	-
Balance as on March 31, 2025	150000	15.00

Terms/Rights attached to equity shares

The company has only one class of equity shares having a face value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends 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 the proportion to the number of equity shares held by the shareholders.

Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2026	
	Number of Shares	% of Shareholding
Control Print Limited	150000	100

Particulars	As at March 31, 2025	
	Number of Shares	% of Shareholding
Control Print Limited	150000	100

Shareholding of Promoters

Particulars	As at March 31, 2026	
	Number of Shares held	% of Shareholding
Control Print Limited	150000	100

Particulars	As at March 31, 2025	
	Number of Shares held	% of Shareholding
Control Print Limited	150000	100

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
Notes to the Financial Statements for the Year Ended March 31, 2026

Particulars	Rs. in Lakhs	
	As at March 31, 2026	As at March 31, 2025
Note 5		
Other Equity		
Surplus in the Statement of Profit and Loss		
Opening Balance	-17.41	-10.23
Net Profit/(Loss) for the Year	-0.95	-7.18
Closing Balance	-18.36	-17.41

Note 6

Borrowings

Interest Free Unsecured Loan from Holding Company (Control Print Limited) - Repayment terms not specified and not due within next 12 months	4.70	4.09
	4.70	4.09

Note 7

Other Current Liabilities

Statutory Dues Payable	0.06	0.06
Other Payable	0.54	0.54
	0.60	0.60

Particulars	Rs. in Lakhs	
	Apr 25 to Mar 26	Apr 24 to Mar 25
Note 8		
Other Expenses		
Audit Fees	0.60	0.60
Professional Charges	0.33	0.37
Rates & Taxes	0.03	0.12
Exhibition Expenses	-	6.09
	0.95	7.18

Particulars	Rs. in Lakhs	
	Apr 25 to Mar 26	Apr 24 to Mar 25
Note 9		
Earnings Per Share		
Particulars		
Profit after tax (Rs. in Lakhs)	(0.95)	(7.18)
Weighted average number of Shares Outstanding (Nos in Lakhs)	1.5	1.5
Earnings per equity share of Rs. 10 each :		
Basic (Rs.)	(0.63)	(4.78)
Diluted (Rs.)	(0.63)	(4.78)

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
Notes to the Financial Statements for the Year Ended March 31, 2026

Note 10

Related Party Transaction

I Relationship

Control Print Limited	Holding Company	Holding Company
Basant Kabra	Director	Director
Shiva Basant Kabra	Director	Director
Jaideep Arun Barve	Director	Director

Transactions during the year with Related Parties:

	Apr 25 to Mar 26	Apr 24 to Mar 25
Particulars		
Control Print Limited (Loan Repaid) during the year	-	(0.18)
Control Print Limited Loan Obtained during the year	0.61	4.09
	Balances as on Mar 31, 2026	Balances as on Mar 31, 2025
Control Print Limited Loan outstanding at year end	4.70	4.09

Note 11

Company is not covered under section 135 of The Companies Act, 2013 relating to Corporate Social Responsibility (CSR) Obligation. In view of the same, related disclosure requirements are not applicable.

Note 12

There is no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, Hence relevant disclosures not applicable.

Note 13

The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013, Hence no disclosure required.

Note 14

There is no borrowings from banks or financial institutions on the basis of security of current assets, hence no disclosure required.

Note 15

There are no instances of any transaction 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 or any other relevant provisions of the Income Tax Act, 1961).

CONTROL PRINT PACKAGING PRIVATE LIMITED
(CIN: U28299MH2023PTC399566)
Notes to the Financial Statements for the Year Ended March 31, 2026

Note 16

The Company is not declared as a wilful defaulter by any bank or financial Institution or other lender.

Note 17

There is no borrowing from Bank & Financial Institutions, hence this point related to creation of charge or satisfaction of charge is not applicable.

Note 18

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

Note 19

The Company has not traded or invested in crypto currency or virtual currency during the year.

Significant Accounting Policies

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Notes on financial statements

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Partner
Membership No. 153459
UDIN:

Basant Kabra
Director
DIN: 00176807

Shiva Kabra
Director
DIN: 00190173

Date: 13th May, 2026
Place: Navi Mumbai

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Place: Mumbai

Note 22
Financial Ratios

Ratio	Numerator ----- Denominator	As at Mar 31,2026	As at Mar 31,2025	% Variance	Reason for Variance
Current Ratio	Current Assets ----- Current Liabilities	3.24	3.82	-15.07%	NA
Debt-Equity Ratio	Total Debt ----- Shareholders Equity	Not Applicable	Not Applicable	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service ----- Debt Service	Not Applicable	Not Applicable	NA	NA
Return on Equity Ratio (ROE)	NPAT - Preference Dividend ----- Average Shareholders Equity	-0.33	-6.07	-94.57%	In current Year Net Loss is lower as compared to last Year.
Inventory Turnover Ratio	Cost of goods sold/sales ----- Average Inventory	Not Applicable	Not Applicable	NA	NA
Trade Receivables Turnover Ratio	Total Sales ----- Average Accounts Receivable	Not Applicable	Not Applicable	NA	NA
Trade Payables Turnover Ratio	Net Credit Purchases ----- Average Trade Payables	Not Applicable	Not Applicable	NA	NA
Net Capital Turnover Ratio	Net Sales ----- Working Capital	Not Applicable	Not Applicable	NA	NA
Net Profit Ratio	Net Profit ----- Net Sales	Not Applicable	Not Applicable	NA	NA
Return on Capital Employed	Earnings before interest and taxes ----- Capital Employed	-0.71	-4.26	-83.36%	In current Year Net Loss is lower as compared to last Year.
Return on Investment	Difference in market value as on opening and closing balance sheet date adjusted with net cash flows to Investment ----- Opening market value of Investment plus net cash flows to Investment	Not Applicable	Not Applicable	NA	NA