



SRIVEN MULTITECH LIMITED

Dt: 07.09.2025

BSE Ltd
P J Towers
Dalal Street
Mumbai - 400001

Dear Sir/Madam,

Sub: Submission of Annual Report in pursuance of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.,

.....

Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the 30th Annual Report of the Company along with the Notice of AGM and report of Board of Directors and Auditors for the financial year 2024-25, which is sent to the members in electronic mode.

Kindly acknowledge the receipt of the same.

Thanking you.

Thanking you.

Yours faithfully,
For SRIVEN MULTI-TECH LTD

V. S. Lalita
Whole-time Director
(DIN 01029534)

Sriven Multitech Limited

CIN: L29219TG1995PLC020007

4A/1, IV Floor, Kautilya, Amrutha Estates, Somajiguda, Hyderabad - 500082 Telangana,
Email: info@srivenmultitech.com Phone: +91 40 4953 8120 / 4002 7842,

30th ANNUAL REPORT

2024-25

SRIVEN MULTI-TECH LIMITED

CIN: L29219TG1995PLC020007

**CORPORATE INFORMATION**

BOARD OF DIRECTORS	
Ms. LALITA S V	WHOLE TIME DIRECTOR & CFO (DIN: 01029534)
Mr. NAGARAJU JAKKAMPUDI	DIRECTOR (DIN: 05358691)
Mr. VALAVALA SUBRAHMANYAM VENKATA	PROMOTER DIRECTOR (DIN: 01029479)
Mr. RAGHAVENDRA KUMAR K	INDEPENDENT DIRECTOR (DIN: 02376957)
Mr. KANDULA GOPALAKRISHNA	INDEPENDENT DIRECTOR (DIN: 02387375)
Mr. SHAIK KALESHA VALI (w.e.f 06.09.2025)	INDEPENDENT DIRECTOR (DIN: 08186518)
COMPANY SECRETARY	
Mr. VENKATARAMANA RAJU KANUMURI	Company Secretary
KEY MANAGERIAL PERSONNEL	
Ms. LALITA S V	Chief Financial Officer
REGISTERED OFFICE	
4A/1, IV FLOOR, KAUTILYA, AMRUTHA ESTATES, SOMAJIGUDA HYDERABAD - 500082	
STATUTORY AUDITORS	SECRETARIAL AUDITORS
For VASG & Associates, Chartered Accountants # 503/A, 5th Floor, Kubera Towers, Narayanaguda, Hyderabad - 500 029	M/s. N. Madhavi & Associates, Company Secretaries N. Madhavi, Proprietor, M No. A16866, CP. No:11732 #403, Home Sree Towers, Madhavi Nagar, Kukatpally, Hyderabad-500072, Telangana
REGISTRAR & SHARE TRANSFER AGENTS	
Venture Capital and Corporate Investments Private Limited Address: 57, 4 th & 5 th FLOORS, JAYABHERI ENCLAVE PHASE – II GACHIBOWLI, HYDERABAD – 500 032. investor.relations@vccipl.com. +91 040 23818475	
BANKERS	
Indian Overseas Bank, Secunderabad Branch, Rashtrapathi Road, Secunderabad	
LISTED	BSE LIMITED
ISIN	INE004B01012
WEBSITE	www.srivenmultitech.com
INVESTOR E-MAIL ID	info@srivenmultitech.com
CIN	L29219TG1995PLC020007



NOTICE

NOTICE is hereby given that the 30th Annual General Meeting of the Shareholders of Sriven Multi-Tech Limited (CIN:L29219TG1995PLC020007) will be held on Tuesday, the 30th day of September 2025 at 02.00 P.M through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31st 2025, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.
2. To appoint a Director in place of Mr. Nagaraju Jakkampudi (DIN: 05358691) who retires by rotation, and being eligible, offers himself for re-appointment.
3. To appoint a Director in place of Mr. Valavala Subrahmanyam Venkata (DIN: 01029479) who retires by rotation, and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

4. Appointment of Mr. Shaik Kalesha Vali as Independent Director

To consider and if thought fit to pass with or without modification(s) the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (the 'Act') read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014 and the applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (SEBI Listing Regulations) as amended from time to time, Mr. Shaik Kalesha Vali (DIN: 08186518), who was appointed by the Board of Directors and in respect of whom, the Company has received a notice in writing from a member under Section 160(1) of the Act proposing his candidature for the office of Director, and who meets the criteria for independence prescribed in section 149(6) of the Act, be and is hereby appointed as an Independent Director of the company to hold office for a period of 5 (five) years w.e.f 6th September, 2025 upto 5th September, 2030.

RESOLVED FURTHER THAT Directors of the Company be and are hereby severally authorized to file necessary forms with the Ministry of Corporate Affairs and to do all such acts, deeds and things to give effect to the aforesaid resolution".

5. Appointment of Secretarial Auditors of the Company

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), read with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 [SEBI (LODR)] as amended from time to time and pursuant to the recommendation of the Audit Committee and the Board of Directors, M/s. N.Madhavi & Associates, Practicing Company Secretaries (Unique Code No. S2024TS964000 and Peer Review Certificate No. 5479/2024) be and are hereby appointed



as the Secretarial Auditor of the Company for a term of 5 (Five) consecutive years from the financial year 2025-26 till the financial year 2029-30, at such remuneration plus applicable taxes, as may be decided by the Board of Directors from time to time in consultation with the Secretarial Auditors of the Company.

RESOLVED FURTHER THAT Directors of the Company be and are hereby severally authorized to file necessary forms with the Ministry of Corporate Affairs and to do all such acts, deeds and things to give effect to the aforesaid resolution."

**By Order of the Board
for Sriven Multi-Tech Limited**

Date: 06.09.2025
Place: Hyderabad

V S Lalita
Whole-time director
(DIN: 01029534)

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY. The instrument of Proxy in order to be effective shall be deposited at the Corporate Office of the Company by not less than 48 hours before the commencement of the Meeting.

Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty (50) members and holding in aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy, who shall not act as a proxy for any other person or shareholder. The appointment of proxy shall be in the Form No. MGT.11 annexed herewith.

2. Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, in respect of the Special Business to be transacted at the Annual General Meeting as set out in the Notice is annexed hereto.
3. The Register of Members and Share Transfer Books of the Company will remain closed from 20.09.2025 to 28.09.2025 (Both days Inclusive).
4. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.
5. Corporate Members are requested to send to the Company's Registrar & Transfer Agent, a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the Annual General Meeting.
6. In case of joint holders attending the Meeting, only such joint holders who are higher in the order of names will be entitled to vote.
7. Members holding shares in electronic form may note that bank particulars registered against their respective registered accounts will be used by the Company for the payment of dividend. The Company or its Registrar and Share Transfer Agent cannot act on any request received directly from the members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the members.



8. The Securities and Exchange Board of India has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their PAN details to the Company - Share Transfer Division, Venture Capital and Corporate Investments Private Limited, Address: 57, 4th & 5th Floors, Jayabheri Enclave Phase – II Gachibowli, Hyderabad – 500 032. investor.relations@vccipl.com. Ph.no: 91 040 23818475.
10. As a measure of austerity, copies of the annual report will not be distributed at the Annual General Meeting. Members are therefore, requested to bring their copies of the Annual Report to the Meeting.
11. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Share Transfer Agents of the Company for their doing the needful.
12. Members are requested to send their queries at least 10 days before the date of meeting so that information can be made available at the meeting.
13. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the company and correspond with them directly regarding share transfer/transmission /transposition, Demat / Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.
14. In terms of Section 72 of the Companies Act, 2013, a member of the company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.
15. Electronic copy of the Annual Report for 2024-25 is being sent to all the members whose email IDs are registered with the Company/Depository Participants(s) for communication purposes unless any member has requested for a hard copy of the same. For members who have not registered their email address, physical copies of the Annual Report for 2023-24 is being sent in the permitted mode.
16. Members may also note that the Notice of the Annual General Meeting and the Annual Report for 2024-25 will also be available on the Company's website www.srivenmultitech.com for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: investors@srivenmultitech.com
17. Voting through electronic means

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Company is pleased to



provide members facility to exercise their right to vote at the 30th Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Services provided by Central Depository Services (India) Limited (CDSL).

The instructions for e-voting are as under:

(I) IN CASE OF MEMBERS RECEIVING E-MAIL:

1. The voting period begins on 23.09.2025 at 9.00 A.M. and ends on 29.09.2025 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 19.09.2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
2. The shareholders should log on to the e-voting website www.evotingindia.com.
3. Click on Shareholders.
4. Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
5. Next enter the Image Verification as displayed and Click on Login.
6. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
7. If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field. In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format.
Dividend Bank Details	<p>Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio.</p> <ul style="list-style-type: none"> Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (iv).



8. After entering these details appropriately, click on "SUBMIT" tab.
 9. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
 10. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
 11. Click on the EVSN for the relevant Sriven Multitech Limited on which you choose to vote.
 12. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
 13. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
 14. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
 15. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
 16. You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
 17. If Demat account holder has forgotten the same password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
 18. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Please follow the instructions as prompted by the mobile app while voting on your mobile.
- (II)** In case of members receiving the Physical copy of Notice of AGM [for members whose e-mail IDs are not registered with the company/ depository participant(s) or requesting physical copy]:



(A) Please follow all steps from sl. no. (ii) to sl. no. (xvii) above, to cast vote.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
- The list of accounts should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.

(B) The E-voting period begins on 23.09.2025 at 9.00 A.M. and ends on 29.09.2025 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on 19.09.2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.

(C) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com.

18. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date (record date) of 19.09.2025.

19. M/s. N. Madhavi & Associates, Company Secretaries, have been appointed as the Scrutinizer to scrutinize the e-voting process.

20. The Scrutinizer shall within a period not exceeding two working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company.



21. The Results shall be declared on or after the AGM of the Company. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.srivenmultitech.com and on the website of CDSL within two (2) days of passing of the resolutions at the AGM of the Company and communicated to the BSE Limited and Ahmedabad Stock Exchange Limited.

By Order of the Board
for **Sriven Multi-Tech Limited**

Date: 06.09.2025
Place: Hyderabad

V S Lalita
Whole-time director
(DIN: 01029534)



EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT,
2013

Item No.3

The Board of Directors has appointed Mr. Shaik Kalesha Vali as an Independent Director of the company w.e.f 6th September 2025 to hold office for a period of 5 years upto 5th September 2030, subject to the approval of the members.

The Company has received notice in writing from a member pursuant to section 160 of the Act proposing the candidature of Mr. Shaik Kalesha Vali for appointment as an 'Independent Director' on the Company's Board.

The Nomination & Remuneration Committee of the Board duly considered and evaluated the proposal for the said appointment and recommended the same to the Board for its consideration for further approval of the members.

Your Board hereby confirms that the Company has received necessary declaration(s) / disclosure(s) from Mr. Shaik Kalesha Vali as specified hereunder:

- Declaration pursuant to Section 152(4) of the Act confirming that he is not disqualified to become a Director under the Act;
- Consent to act as director in the prescribed form DIR-2 pursuant to Sec 152(5) read with Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014;
- Declaration pursuant to section 149(7) of the Act and SEBI (LODR) Regulations that he meets the criteria of independence prescribed under section 149(6) of the Act and SEBI (LODR) Regulations.

In terms of proviso to section 152(5) of the Act, the Board is of the opinion that Mr. Shaik Kalesha Vali fulfills the conditions specified in the Act and the rules made thereunder for the said appointment.

Brief profile and justification for proposing Mr. Shaik Kalesha Vali as Independent Director (pursuant to section 150(2) of the Act and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015) is as under:

The proposed appointee, Mr. Shaik Kalesha Vali aged about 60 years is a qualified Chartered Accountant. He has an experience of about 3 decades in Finance & Accounts and Taxation related matters.

The Board considers that his appointment on the Company's Board would be of benefit to the Company and it is desirable to avail his services as Independent Director. He does not hold any shares in the Company and is independent of the company's management. He does not hold directorship in any other company.

The Board recommends the resolution set out in the Notice, in relation to his appointment as Independent Director, for the approval of the shareholders as a special resolution. None of the Directors or Key Managerial Personnel of the Company or their relatives is in any way, concerned or interested, financially or otherwise, in this resolution.

The terms and conditions of approval for appointment of his directorship shall be open for inspection by the Members at the Registered Office of the Company during normal business hours on any working day.

Item No. 4

Pursuant to the provisions of Section 204 of the Companies Act, 2013 ('the Act') and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014,



Regulation 24A of the SEBI (LODR) as amended vide SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 13, 2024, every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report, with the annual report of the listed entity.

As per the amended Regulation 24A of SBI (LODR) Regulations, an Individual can be appointed as Secretarial Auditor for not more than one term of five consecutive years subject to obtaining shareholders' approval.

Accordingly, the Board of Directors have recommended the appointment of M/s. N. Madhavi & Associates, Practicing Company Secretaries, Hyderabad as the Secretarial Auditors of the Company for an audit period of five consecutive years commencing from FY 2025-26 till FY 2029-30. M/s. N. Madhavi & Associates is a Proprietorship concern represented by Smt. N. Madhavi, Practising Company Secretary, specialized in Secretarial and other corporate law matters and has an experience of over two decades in providing various corporate law services. The Firm has been registered with and Peer Reviewed by the ICSI. The Board believes that their experience of conducting Secretarial Audit of listed companies and knowledge of the legal and regulatory framework will be invaluable to the Company in ensuring continued adherence to compliance requirements under the Act, Securities and Exchange Board of India Act, 1992, rules and regulations made thereunder and other applicable laws.

M/s. Madhavi & Associates have confirmed that they are not disqualified and are eligible to be appointed as Secretarial Auditors of the Company and that their appointment, if made, would be within the limits specified under the Act & Rules made thereunder and SEBI (LODR). They have also provided their consent to act as Secretarial Auditors of the Company. They have also confirmed their independence and the services to be rendered by them as Secretarial Auditors is within the purview of the said regulation read with SEBI circular no. SEBI/ HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

In addition to the Secretarial Audit, M/s. N. Madhavi & Associates shall provide such other services in the nature of certifications and other permitted professional work(s), as approved by the Board of Directors. The relevant fees will be determined by the Board, as recommended by the Audit Committee in consultation with the Secretarial Auditors.

The proposed recommendation for appointment and fees is based on eligibility, knowledge, expertise, industry experience, time and efforts required to be put in by the Secretarial Auditor for conducting the said Audit, which is in line with the industry benchmark.

None of the Directors / Key Managerial Personnel of the Company / their relatives is in any way concerned or interested financially or otherwise, in the resolution. The Board recommends the resolution set out in the Notice for approval of the shareholders as an Ordinary Resolution.

By Order of the Board
for **Sriven Multi-Tech Limited**

Date: 06.09.2025
Place: Hyderabad

V S Lalita
Whole-time director
(DIN: 01029534)



Particulars of Directors seeking appointment/ re-appointment at the ensuing Annual General Meeting pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions are as under:

Name of the Director	Mr. Nagaraju Jakkampudi	Mr. Valavala Subrahmanyam Venkata	Mr. Shaik Kalesha Vali
DIN	05358691	01029479	08186518
Date of Birth	13.03.1974	15.01.1963	02.04.1964
Qualification	Graduate	Chartered Accountant	Chartered Accountant
Expertise in specific functional areas	Finance, Management, Import and Exports	Finance, Management, Import and Exports and Administration	Finance, Management, Import and Exports and Administration
Inter-se relationship with other Directors and Key Managerial Personnel	NIL	Spouse of Ms. Lalita S.V, WTD & CFO	NIL
Nature of appointment	Director	Director	Independent Director
Name of the listed entities in which the Director holds the directorship	Sriven Multi-tech Limited	1. Virya Resources Limited 2. Sriven Multi-tech Limited	Sriven Multi-tech Limited
Chairman/ Member of the Committees of the Board of other Companies	NIL	NIL	NIL
No. of shares held in the Company	NIL	88,799	NIL



DIRECTORS' REPORT

To the Members,

The Directors present before you the Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2025.

FINANCIAL SUMMARY, OPERATIONS, STATE OF AFFAIRS:

The performance during the period ended 31st March, 2025 has been as under:

(Rs. In Lakhs)		
Particulars	2024-25	2023-24
Total Income	16.00	10.67
Total Expenditure	34.73	13.05
Profit / (Loss) before Tax	(18.73)	(2.38)
Provision for Taxation	-	0.00
Profit / (Loss) After Tax	(18.73)	(2.38)
Transfer to General Reserve	-	-
Profit available for appropriation	-	-
Provision for Proposed Equity Dividend	-	-
Balance Carried to Balance Sheet	-	-

REVIEW OF OPERATIONS:

The Company could not do any business in the chosen fields as its efforts for revival and resumption of operations proved futile, as the company is suspended by the stock exchange for penal reasons. The Management is working hard to lift the suspension and is also in search of Investors to create a sustainable Business Model, with an effective Revenue Model.

CHANGE IN THE NATURE OF BUSINESS, IF ANY:

During the period under review and the date of Board's Report there was no change in the nature of Business.

PUBLIC DEPOSITS:

Your Company has not accepted any deposits falling within the meaning of Sec. 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules 2014, during the financial year under review.

TRANSFER TO RESERVES:

The company has not transferred any amount to reserves for the year.

DIVIDEND:

Keeping the Company's revival plans in mind, your Directors do not recommend dividend for the year under review.



Directors and Key Managerial Personnel:

Name of the Director/ KMP	Designation	DIN
Mr. V V Subrahmanyam	Director	01029479
Ms. Lalita S V	Whole-time Director& CFO	01029534
Mr. Nagaraju Jakkampudi	Director	05358691
Mr. Raghavendra Kumar K	Independent Director	01029479
Mr. Kandula Gopalakrishna	Independent Director	02387375
Mr. Shaik Kalesha Vali *	Independent Director	08186518
Mr. Venkataramana Raju Kanumuri	Company Secretary	-

* Mr. Shaik Kalesha Vali was appointed as Independent Director by the Board w.e.f 06.09.2025 and the Board seeks your approval

BOARD MEETINGS:

The Board of Directors met Five (5) times during the financial year, on May, 30th 2024, August, 14th 2024, September, 5th 2024, November, 14th 2024 and 7th February, 2025. The maximum time gap between any two meetings did not exceed the prescribed gap of 120 days. The agenda for each meeting is prepared well in advance, along with explanatory notes wherever required and distributed to all Directors.

DIRECTORSHIPS HELD BY BOARD MEMBERS

As mandated by the SEBI (LODR) Regulations, 2015, none of the Directors are members of more than ten Board-level committees nor are they chairman of more than four committees in which they are members. Further all the Directors have confirmed that they do not serve as an independent director in more than seven listed companies or where they are whole-time directors in any listed company, then they do not serve as independent director in more than three listed companies.

ATTENDANCE AT BOARD MEETINGS:

The names and categories of the Directors on the Board, their attendance at Board meeting during the year and at last Annual General Meeting are furnished hereunder:

Name of the Director	No. of Meetings held	No. of Meetings attended	Whether attended Last AGM
V S Lalita	5	5	Yes
V V Subrahmanyam	5	5	Yes
Raghavendra Kumar Koduganti	5	5	Yes
Kandula Gopala Krishna	5	5	Yes
Nagaraju Jakkampudi	5	5	Yes

FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Company has formulated a familiarization program for the Independent Directors to provide insights into the Company to enable the Independent Directors to understand its business in depth and contribute significantly to the Company.



COMMITTEES OF THE BOARD:

The Company has four Board-level Committees - Audit Committee, Stakeholder Relationship Committee, Nomination & Remuneration Committee and Risk Management Committee.

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors.

COMPOSITION OF AUDIT COMMITTEE (AC)

Name	Designation	Category
Mrs. V S Lalita	Chairperson	Director
Mr. Nagaraju Jakkampudi	Member	Independent Director
Mr. Raghavendra K K	Member	Director

AC MEETINGS & ATTENDANCE:

There were four (4) Audit Committee Meetings held during the year on 30.05.2024, 14.08.2024, 14.11.2024 and 07.02.2025.

Name	No. of AC Meetings held	No. of Meetings attended
Mrs. V S Lalita	4	4
Mr. Nagaraju Jakkampudi	4	4
Mr. Raghavendra K K	4	4

COMPOSITION OF NOMINATION & REMUNERATION COMMITTEE (NRC)

The Committee comprises of three non-executive independent Directors as under:

Name	Designation	Category
Mr. K Gopala Krishna	Chairman	Independent Director
Mrs. V S Lalita	Member	Director
Mr. Raghavendra K K	Member	Independent Director

NRC MEETINGS AND ATTENDANCE:

There were four (4) NRC Meetings held during the year on 30.05.2024, 14.08.2024, 14.11.2024 and 07.02.2025.

Name	No of Meetings held	No of Meetings attended
Mr. K Gopala Krishna	4	4
Mrs. V S Lalita	4	4
Mr. Raghavendra K K	4	4



COMPOSITION OF STAKEHOLDERS' RELATIONSHIP COMMITTEE (SRC)

Name	Designation	Category
Ms. Lalita V	Chairperson	Director
Mr. Nagaraju J	Member	Independent Director
Mr. K.K Raghavendra	Member	Independent Director

SRC MEETINGS AND ATTENDANCE:

Four (4) SRC Meetings held during the year on 30.05.2024, 14.08.2024, 14.11.2024 and 07.02.2025.

Name	No of Meetings held	No of Meetings attended
Ms. Lalita V	4	4
Mr. Nagaraju J	4	4
Mr. K.K Raghavendra	4	4

RISK MANAGEMENT COMMITTEE

The Details of composition of the Committee are given below:

Name	Designation	Category
Mr. K. Raghavendra Kumar	Chairman	Director
Mr. J Nagaraju	Member	Director
Mis. V Lalita	Member	Director

The Committees have been reconstituted in the financial year 2025-26.

CRITERIA FOR MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

a. Remuneration to Executive Director and key managerial personnel

- None of the Board members are drawing any remuneration.
- No remuneration is payable to any of the key managerial personnel of the company

b. Remuneration to Non – Executive Directors

- No remuneration is payable to the Non – Executive Directors of the Company.

c. Remuneration to other employees

- The company has no Employees at this time and pays no remuneration to any individual.

INDEPENDENT DIRECTORS' MEETING:

As per clause 7 of the schedule IV to the Companies Act (Code for Independent Directors), a separate meeting of the Independent Directors of the Company (without the attendance of non-independent directors) was held on 07.02.2025. All the Independent Directors of the Company were present at the meeting.

EVALUATION OF BOARD'S PERFORMANCE

The Nomination and Remuneration Committee has carried out the annual performance of the Directors individually as well as the evaluation of the working of its committees. A structured questionnaire was prepared after taking into consideration various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, to fulfill



its responsibilities, execution and performance of specific duties etc. The Committee decided that the performance of individual directors and working of the committees is excellent. The Board has carried out the annual performance evaluation of Independent Directors individually. The Board decided that the performance of Independent directors is excellent.

EXTRAORDINARY GENERAL MEETING (EGM):

During the year under review, no EGM of the members of the company was held.

PASSING OF RESOLUTIONS BY POSTAL BALLOT

There were no resolutions passed by the Company through Postal Ballot during the financial year 2024-25.

DISCLOSURES UNDER SECTION 134(3)(I) OF THE COMPANIES ACT, 2013:

There have been no material changes and commitments, affecting the financial position of the Company which occurred between the end of the financial year to which the financial statements relate and the date of this report.

DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY REGULATORS, COURTS, TRIBUNALS, IMPACTING THE GOING CONCERN BASIS OF THE COMPANY:

There were no significant material orders passed by regulators, courts, tribunals, impacting the going concern basis of the Company.

CORPORATE GOVERNANCE:

Corporate Governance is not applicable to the company since the paid-up equity share capital and net worth of the company does not exceed Rs. 10 crores and Rs. 25 crores respectively. Certificate in this regard forms part of this report.

AUTHORISED AND PAID UP CAPITAL OF THE COMPANY:

The authorized capital of the company stands at 10,40,00,000/- divided into 1,04,00,000 equity shares of Rs.10/- each and the paid up capital stands at Rs. 9,94,48,000 divided into 99,44,800 equity shares of 10/- each.

EXTRACT OF ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return is available on the company's website.

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received necessary declaration from each Independent Director of the Company under Section 149(7) of the Companies Act, 2013 that the Independent Directors of the Company meet with the criteria of their Independence laid down in Section 149(6).

DIRECTORS' RESPONSIBILITY STATEMENT:

In pursuance of section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:



- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The Directors had 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 and loss of the company for that period;
- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The Directors had prepared the annual accounts on a going concern basis; and
- e) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis Report for the year under review, as specified under Regulation 34 read with Schedule V of Listing Regulations is presented in a separate section forming part of the Annual Report as **Annexure-I**.

INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES:

The Company does not have any subsidiary / associate company (ies).

STATUTORY AUDITORS:

M/s. VASG & Associates
Chartered Accountants,
503/A, 5th Floor, Kubera Towers,
Narayanaguda, Hyderabad – 500 029

INTERNAL AUDITORS:

The Company has not appointed an Internal Auditor for the Financial Year 2024-25.

SECRETARIAL AUDITORS:

The Board had appointed M/s. N. Madhavi & Associates, Company Secretaries, to conduct Secretarial Audit for the financial year 2024-25, pursuant to the provisions of Section 204 of the Companies Act, 2013 and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Pursuant to the provisions of Section 134(3) (f) & Section 204 of the Companies Act, 2013, Secretarial audit report as provided by M/s. N. Madhavi & Associates, Company Secretaries is annexed to this Report as Annexure-II.

AUDIT REPORTS:

(a) Statutory Auditor's Report:



The Board has duly reviewed the Statutory Auditor's Report on the Accounts for the year ended March 31, 2025 and has noted that the same does not have any reservation, qualification or adverse remarks.

(b) Secretarial Audit Report:

As regards the remarks in the report, the management is taking necessary steps for ensuring compliance of the said provisions of the Act / rules.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

The required information as per Sec.134 of the Companies Act 2013 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

1. Research and Development (R&D): NIL
2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: Rs. NIL
Foreign Exchange Outgo: Rs. NIL

CORPORATE SOCIAL RESPONSIBILITY:

Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not adopt any Corporate Social Responsibility Policy.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function is adequately resourced commensurate with the operations of the Company and reports to the Audit Committee of the Board.

INSURANCE:

The properties and assets of your Company are adequately insured.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not given any loans, Guarantee or provided any Security to any other body corporate or person or acquired securities within the meaning of Section 186 of the Companies Act, 2013.

RISK MANAGEMENT POLICY:

Your Company follows a comprehensive system of Risk Management. Your Company has adopted a procedure for assessment and minimization of probable risks. It ensures that all the risks are timely defined and mitigated in accordance with the well-structured risk management process.

**RELATED PARTY TRANSACTIONS:**

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis. During the year, the Company had not entered into any contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the company on materiality of related party transactions. The same are furnished in form AOC-2 as Annexure-III

COST AUDIT:

Cost Audit is not applicable to your Company.

RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1)(2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014, no remuneration has been paid to any of the Directors of the Company for the financial year 2024-25.

SECRETARIAL STANDARDS:

The company is in compliance with Secretarial Standards issued by The Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meeting.

LISTING OF SECURITIES:

The company's shares are listed with the Bombay Stock Exchange and the Company has complied with all rules, regulations and guidelines of the Stock Exchange.

DEMATERIALIZATION OF SHARES

Your Company's shares have been made available for dematerialization through the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). As on 31st March 2025, 97.49% of the company's shares have been dematerialized.

WHISTLE BLOWER POLICY

The Company has in place a Whistle Blower Policy for Vigil Mechanism for Directors and Employees to report to the Management about unethical behavior, fraud, and violation of Company's Code of Conduct. None of the personnel has been denied access to the Audit Committee.

DECLARATION ABOUT COMPLIANCE WITH CODE OF CONDUCT BY MEMBERS OF THE BOARD AND SENIOR MANAGEMENT PERSONNEL

The Company has complied with the requirements about the Code of Conduct for Board members and Senior Management Personnel. A compliance certificate in this regard forms part of this Report

EVENT BASED DISCLOSURES

During the year under review, the Company has not taken up any of the following activities:

- 1. Issue of sweat equity share:** The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014.



- 2. Issue of shares with differential rights:** The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014.
- 3. Issue of shares under employee's stock option scheme:** The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014
- 4. Non- Exercising of voting rights:** During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014.
- 5. Disclosure on purchase by company or giving of loans by it for purchase of its shares:** The company did not purchase or give any loans for purchase of its shares.
- 6. Buy back shares:** The company did not buy-back any shares during the period under review.
- 7. Disclosure about revision:** Since the company did not undergo any revision, this clause is Not Applicable to the company for the period under review.
- 8. Preferential Allotment of Shares:** The Company did not allot any shares on preferential basis during the period under review.

INDUSTRIAL RELATIONS:

Employees are our vital and most valuable assets. We have created a favorable work environment that encourages innovation and creativity. The Industrial Relations continued to be peaceful during the year.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON VALUATION AND ONE-TIME SETTLEMENT (OTS) WHILE AVAILING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS

During the year under review, there was no one-time settlement of loans availed from Banks or Financial Institutions.

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

During the period under review, there was neither any application made nor any proceedings initiated or pending under the Insolvency and Bankruptcy code, 2016.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER 143(12) OF COMPANIES ACT, 2013:

There are no frauds reported by the Auditor under sub-section (12) of section 143 other than those which are reportable to the Central Government, and accordingly, the information pursuant to section 134 (3)(ca) of the Companies Act, 2013 as amended vide companies Act, 2015 may treated as Nil.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressed) Act, 2013. Internal Complaint Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees are covered under this policy.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received: Nil
- No. of complaints disposed off: Nil

ACKNOWLEDGEMENTS:

Your directors also wish to place on record their appreciation of business constituents, banks and other financial institutions, other statutory authorities like SEBI, ROC, Stock Exchanges, NSDL, CDSL, etc and shareholders of the Company for their continued support for the growth of the Company.

**For and on behalf of the Board
Sriven Multi-Tech Limited**

Place: Hyderabad
Date: 06.09.2025

Sd/-
V S Lalita
Whole-time director
(DIN: 01029534)

Sd/-
V V Subrahmanyam
Director
(DIN: 01029479)



ANNEXURE - I

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The information required in compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forming a part of the Directors' Report for the Year ended 31st March, 2025

Industry structure and developments:

Indian animation studios typically provide three different types of services to their clientele, namely content production, outsourced animation services and collaborative animation services. Most Indian animation studios have adopted a low risk-low return business model, with the studios working either on a time and material basis (payment based on actual hours and expenses) or on a fixed payment basis (fixed fee for the project) with most of the outsourced animation work coming from studios in U.S., Canada and Europe. The partnership could be between one or more animation studios in India, between Indian animation studios and studios abroad, Indian studios and foreign TV channels/ film producers, studios and advertising firms etc. Moreover, in outsourced animation services, the intellectual property of the product rests with the outsourcing firm.

Key challenges

Animation outsourcing has been a challenging business segment for studios in India, which have geared up to provide high-quality work to their clients through highly trained personnel who understood the needs of the clients. However, the studios are not in a position to withstand the high levels of competition from other Asian countries like China, Philippines, and the Far East. The Indian government offers little or no support to the studios in sustaining their efforts to secure more business from customers, who are focused solely on the cost arbitrage offered by studios in Asia, making it extremely tough for Indian animation studios to survive.

Lack of awareness and training

Animation is not highly popular as other career options available to youngsters in India today. This has resulted in the absence of employable resources. Even the available resources are not up to the mark as India is lacking in a standardized and quality curriculum aimed at producing the required manpower for the sector. There are few good schools in India for learning animation, illustration or design and the curriculum is also not up to international standards.

Piracy

Piracy is rampant in India. The Weak IP Regulation and ineffective enforcement policies tend to discourage players in the animation sector from producing their own IP, driving the sector down further into the ground.

Insufficient government support

Indian animation players lack government support that encourages growth of animation when compared to competing nations such as China, Japan, Canada, Malaysia, U.K., U.S. etc. either through favorable policy or tax rebates and grants.



There are many independent companies which are working on developing games. Presently, the gaming sector has its sights set on smart phone games because it is readily available and has a wider reach.

The technical expertise is making a mark in the world of gaming as well, animation for which has grown.

The company exercises an increased focus on risk management, especially as emerging opportunities always come with risks. To identify and manage risks, our risk management committee, comprising of three of the company's directors, is always ready to examine and analyze the proposals and mitigate the risks through appropriate measures. Businesses evolve on a continual basis and it is not possible for any business to depend upon a specific model and assume that it is foolproof because it has been tried and tested. In a business environment fraught with risks and further complicated by competition from the global environment, we are always looking for operational agility and effective project execution. This shall come to our aid in the long run.

Material developments in human resources/ Industrial relations:

At Sriven, we have always been focused on providing a high-quality workplace for our employees. We have always striven to raise the bar when it came to employee satisfaction and know how to judiciously balance monetary remuneration with the need for balancing personal life with workplace achievement. Given the opportunity, when the suspension of our shares lifts, we feel confident of our ability to offer the best possible work environment with opportunities for development.

For and on behalf of the Board Sriven Multi-Tech Limited

Place: Hyderabad
Date: 06.09.2025

Sd/-
V S Lalita
Whole-time director
(DIN: 01029534)

Sd/-
V V Subrahmanyam
Director
(DIN: 01029479)

**ANNEXURE-II****SECRETARIAL AUDIT REPORT****FOR THE FINANCIAL YEAR ENDED 31st MARCH 2025**

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Sriven Multi-Tech Limited
4A/1, IV Floor, Kautilya Complex
Amrutha Estates, Somajiguda
Hyderabad – 500082, Telangana

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Sriven Multi-Tech Limited (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Sriven Multi-Tech Limited's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Sriven Multi-Tech Limited for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 **(Not applicable to the Company during the Audit Period);**



- (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable to the Company during the Audit Period);**
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the Company during the Audit Period);**
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(Not applicable to the Company during the Audit Period);** and
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 **(Not applicable to the Company during the Audit Period);**
- (vi) Other laws specifically applicable to the Company:
 - a) The EPF & Misc. Provisions Act, 1952

We have also examined compliance with the applicable clauses of the following:

- i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015.

During the period under review the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above **except certain provisions of applicable laws as under:**

1. *The Internal Auditors were not appointed;*
2. *Composition of Board & Committees is in partial compliance;*
3. *Mr. K. Raghavendra Kumar, Independent Director, completed two terms of office;*
4. *Form MGT-14 in respect of approval of Directors' report and Financial Statements, appointment of Secretarial Auditors is yet to be filed.*
5. *The shares of the Company are under suspension by the Stock exchange for penal reasons.*

We further report that

The Board of Directors of the Company is *not duly constituted* with proper balance of Executive Directors and Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions at the Board Meetings and Committee Meetings have been carried out unanimously as recorded in the Minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

We further report that:



- there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- there were no such specific events/actions in pursuance of the above referred laws, rules, regulations, etc., having a major bearing on the Company's affairs.
- As per the information provided by the Company, corporate governance provisions are not applicable to the Company for the year under review, as it's paid up equity share capital is not exceeding Rupees 10 Crore and Net Worth is not exceeding Rupees 25 Crore, as on the day of the previous Financial Year.

**for M/s. N. Madhavi & Associates
Company Secretaries**

Place: Hyderabad
Date: 06.09.2025

N. Madhavi
Proprietor
M No. A16866, CP. No:11732
UDIN: A016866G001195263
Peer Review Cert. No: 5479/2024

This Report is to be read with our letter of even date which is annexed as Annexure A1 and forms an integral part of this report.



To,
A1'
The Members
Sriven Multi-Tech Limited

'Annexure

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**for M/s. N. Madhavi & Associates
Company Secretaries**

Place: Hyderabad
Date: 06.09.2025

N. Madhavi
Proprietor
M No. A16866, CP. No:11732
UDIN: A016866G001195263
Peer Review Cert. No: 5479/2024

**ANNEXURE -III****FORM NO. AOC-2**

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014):

1. Details of contracts or arrangements or transactions not at arm's length basis:

- (a) Name(s) of the related party and nature of relationship: -NIL-
- (b) Nature of contracts/arrangements/transactions: -NIL-
- (c) Duration of the contracts / arrangements/transactions: -NIL-
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: -NIL-
- (e) Justification for entering into such contracts or arrangements or transactions: -NIL-
- (f) Date(s) of approval by the Board: -NIL-
- (g) Amount paid as advances, if any: -NIL-
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: -NIL-

2. Details of material contracts or arrangements or transactions at arm's length basis: NIL

**For and on behalf of the Board
Sriven Multi-Tech Limited**

Place: Hyderabad
Date: 06.09.2025

Sd/-
V S Lalita
Whole-time director
(DIN: 01029534)

Sd/-
V V Subrahmanyam
Director
(DIN: 01029479)



CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members

Sriven Multi-Tech Limited

4A/1, IV Floor, Kautilya

Amrutha Estates, Somajiguda

Hyderabad – 500082, Telangana

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Sriven Multi-Tech Limited having CIN L29219TG1995PLC020007 and having registered office at 4A/1, IV Floor, Kautilya, Amrutha Estates, Somajiguda Hyderabad – 500082, Telangana (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority:

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Valavala Subrahmanyam Venkata	01029479	14/02/2022
2.	Raghavendra Kumar Koduganti	02376957	03/11/2014
3.	Lalita Subrahmanyam Valavala	01029534	14/12/1998
4.	Kandula Gopala Krishna	02387375	14/02/2022
5.	Nagaraju Jakkampudi	05358691	15/12/2017

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**for M/s. N. Madhavi & Associates
Company Secretaries**

Place: Hyderabad
Date: 06.09.2025

N. Madhavi
Proprietor
M No. A16866, CP. No:11732
UDIN: A016866G001195296
Peer Review Cert. No: 5479/2024

**CERTIFICATE**

To
The Share holders
Sriven Multi-Tech Limited

Sub: Non-applicability of Corporate Governance provisions of SEBI (LODR) Regulations – reg.

This is to certify that in terms of Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and Para C, D and E of Schedule V shall not apply, in respect of -:

- a. The listed entity having a paid up equity share capital not exceeding Rupees 10 Crore and Net Worth not exceeding Rupees 25 Crore, as on the day of the Previous Financial Year.

In this connection, we hereby certify that paid up capital of Sriven Multi-Tech Limited as on 31st March, 2024 is Rs. 9,94,48,000 (Rupees Nine Crores Ninety Four Lakhs and Forty Eight Thousand) and Net Worth is Rs. (1,84,29,000) (Rupees One Crore Eighty Four Lakhs and Twenty Nine Thousand *negative Net worth*), which is not exceeding the limits specified in Regulation 15(2) of SEBI (LODR), Regulations 2015. Hence the Corporate Governance provisions are not applicable to the Company for FY 2024-25.

**for M/s. N. Madhavi & Associates
Company Secretaries**

Place: Hyderabad
Date: 06.09.2025

N. Madhavi
Proprietor
M No. A16866, CP. No:11732
UDIN: A016866G001195274
Peer Review Cert. No: 5479/2024

**DECLARATION ON COMPLIANCE WITH CODE OF CONDUCT**

Pursuant to Regulation 26 and Schedule V(D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby declare that all the Board members and Senior Management Personnel are aware of the provisions of the Code of Conduct laid down by the Board. I hereby confirm that all Board Members and Senior Management personnel have affirmed compliance with the Code of Conduct.

**For and on behalf of the Board
Sriven Multi-Tech Limited**

Place: Hyderabad
Date: 06.09.2025

Sd/-
V S Lalita
Whole-time director
(DIN: 01029534)

Sd/-
V V Subrahmanyam
Director
(DIN: 01029479)



INDEPENDENT AUDITOR'S REPORT

To the Members of M/s SRIVEN MULTI-TECH Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. **SRIVEN MULTI-TECH Limited ("the Company")**, which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income) and the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



S No.	Key Audit Matter	Auditor's Response
1	<p>Adoption of Ind AS 115 Revenue from Contracts with Customers</p> <p>The Company recognizes revenue based on the terms of sales agreed, which varies with the customers, i.e., upon transfer of control over goods sold.</p>	<p><u>Principal Audit Procedures</u></p> <p>We obtained an understanding of the revenue recognition process and tested the company's controls around the timely and accurate recording of sales transactions.</p> <ul style="list-style-type: none"> • Selected a sample of continuing and other contracts and performed the following procedures: <ul style="list-style-type: none"> ◦ We also verified transaction price charged by the company based on the terms of the contracts. ◦ We also verified recognition of revenue on timely basis and historic trend of collections from the customers.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's report and Management discussion and analysis report including Annexures, Corporate Governance and Shareholder's information but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the financial Statements

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

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

- a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020, ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flow and the Statement of Changes in Equity dealt with in this report are in agreement with the books of account.



- d. In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. Based on the Written Representation received from the directors as on March 31, 2025, and taken on record by the Board of Directors, we report that none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Sub-section 2 of Section 164 of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and the operating effectiveness of the Company's internal financial controls over financial reporting.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no pending litigations on its financial position in its financial statements.
- ii. There is no requirement for any provision as required by any act or Indian Accounting Standards for material foreseeable losses, if any, on long term contracts including derivative contracts.
- iii. There are no amounts which are required to be transferred to Investor Education and protection fund.
- iv. (a) The Management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The Management has represented, that, to the best of it's knowledge and belief, as disclosed in the note to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



(c) Based on such audit procedures considered has reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

- (i) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For VASG & ASSOCIATES
Chartered Accountants
Firm Registration No.006070S



G.S. Sridhar
Partner

Membership No. 026878

UDIN: 25026878BMHZKJ4272

Place: Hyderabad

Date: 30 May 2025

Annexure-A to the Auditors' Report

Annexure referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' section of our report of the Independent Auditor's Report of even date of SRIVEN MULTI-TECH Limited, on the financial statements for the year ended March 31, 2025.

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state the following:

- i. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.

(B) The Company does not have any intangible assets and accordingly paragraph 3(i)(a)(B) of the Order is not applicable to the company

(b) The company has verified fixed assets at regular intervals. There were no material discrepancies noticed on such verification.

(c) The company has not holding any immovable property. Thus, paragraph 3 (i)(c) of the Order is not applicable to the company.

(d) The Company has not revalued any of its property, plant and equipment (including right-of-use assets) and intangible assets during the year. Thus, paragraph 3 (i)(d) of the Order is not applicable to the company.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

- ii. (a) The company has no inventory maintained. Hence, paragraph 3(ii)(a) of the Order is not applicable to the Company.

(b) The company is a debt free company and during the year the company has not been sanctioned with any working capital limits from banks or financial institutions. Thus, paragraph 3(ii)(b) of the Order is not applicable to the Company.

- iii. The Company has not made investments, provided Guarantee or security and unsecured loans to companies, firms, Limited Liability Partnership or any other entity during the year, Thus, paragraph 3(iii) of the Order is not applicable

- iv. The Company has complied with the provisions of Section 185 and 186 of the Act, with respect to the loans and investments made.

- v. The company has not accepted any deposits, within the meaning of provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Thus, paragraph 3(v) of the Order is not applicable to the company.

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



vii. (a) The company is regular in depositing the undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax, and other material statutory dues as applicable with the appropriate authorities.

(b) Undisputed amount of Rs. 3,58,200 is payable in respect of Goods And Service Tax as on 31st March, 2025. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, and other material statutory dues in arrears as at March 31, 2025 for the period of more than six months from the date they became payable.

(c) There are no dues of income tax, and other material statutory dues as applicable which have not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix. (a) In our opinion and according to the information and explanations given to us, the Company has not obtained any term loans from banks or financial institutions. The Company has not defaulted in payments to Debenture Holders. But the company has defaulted in payment of Term Loan.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3 (ix) (c) of the Order is not applicable.

(d) According to the information and explanation given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been utilised for long term purposes. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanation given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

x. (a) The company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the reporting period. Thus, reporting under clause 3(x)(a) of the order is not applicable to the Company

(b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (full or partly or optionally) and hence reporting under clause (x)(b) of Order is not applicable to the Company.



- xi. To the best of our knowledge, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xii. In our opinion, the company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable for the company.
- xiii. In our opinion, all transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 and the details of such transactions have been disclosed in the Ind AS Financial statements of the company as required by applicable Accounting Standards.
- xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- (b) We have considered the reports of the Internal Auditors for the period under audit.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.
- (b) The company does not have any Core Investment Company as part of the group and accordingly reporting under clause (xvi)(b), (xvi)(c) and (xvi)(d) of the Order is not applicable.
- xvii. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



- xviii. CSR is not applicable to the company, Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For VASG & ASSOCIATES
Chartered Accountants
Firm Registration No.006070S



G.S.Sridhar
Partner
Membership No. 026878
UDIN: 25026878BMHZKJ4272
Place: Hyderabad
Date: 30 May 2025

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of SRIVEN MULTI-TECH Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

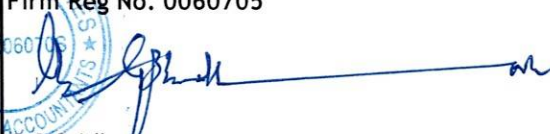



In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For VASG & ASSOCIATES
Chartered Accountants
Firm Registration No.006070S



G.S.Sridhar
Partner

Membership No. 026878
UDIN: 25026878BMHZKJ4272
Place: Hyderabad
Date: 30 May 2025

SRIVEN MULTI - TECH LIMITED			
CIN:L29219TG1995PLC020007			
4A/1,IV FLOOR, KAUTILY, AMRUTHA ESTATES, SOMAJIGUDA,NAMPALLY,TELANGANA-500082			
Balance Sheet As On 31st March, 2025			
(Amount In INR)			
Particulars	Note No.	AS ON 31-03-2025	AS ON 31-03-2024
A EQUITY AND LIABILITIES			
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment	1	1,23,000.00	1,23,000.00
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments	2	1,29,938.00	5,39,938.00
(c) Other Non Current Assets			
(d) Long term loans and Advances			
(e) Deferred Tax Assets			
2 Current assets			
(a) Current Investments			
(b) Inventories			
(c) Trade receivables	3	80,113.10	2,45,113.10
(d) Cash and cash equivalents	4	72,301.60	59,040.27
(e) Short-term loans and advances	5	2,87,59,711.00	2,87,59,711.00
(f) Other Current Assets	6	500.00	63,242.00
Total Assets		2,91,65,563.70	2,97,90,044.37
Equity And Liablitites			
<u>Equity</u>			
(a) Share capital	7	9,97,24,000.00	9,97,24,000.00
(b) Reserves and surplus	8	(11,95,70,630.23)	(11,76,97,390.73)
<u>Liabilities</u>			
1 <u>Non-current liabilities</u>			
(a) Financial Liabilities			
i. Borrowings	9	3,15,77,876.70	3,09,13,947.08
(b) Deffered tax Liability	10	1,45,47,168.00	1,45,47,168.00
2 <u>Current liabilities</u>			
(a) Financial Liabilities			
i. Borrowings			
ii. Trade Payables	11	28,87,149.23	23,02,320.02
(b) Other Current Liabilities			
Total Equity and Liabilities		2,91,65,563.70	2,97,90,044.37
See accompanying notes forming part of the financial statements			
In terms of our report attached.			
For V A S G & Associates		For SRIVEN MULTI - TECH LIMITED	
Chartered Accountants			
Firm Reg No. 0060705			
 G.S.Sridhar Partner		 Lalita V (Director) DIN : 01029534	
 Membership No. 026878 UDIN: 25026878BMHZKJ4272 Place: Hyderabad Date: 30th May, 2025		 V.V. Subrahmanyam (Director) DIN : 01029479	

SRIVEN MULTI - TECH LIMITED

CIN:L29219TG1995PLC020007

4A/1, IV Floor, Kautilya, Amrutha Estates

Somajiguda, Nampally, Telangana - 500082

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 st MARCH, 2025

(Amount In INR)

Sr. No	Particulars	Note No.	AS ON 31-03-2025	AS ON 31-03-2024
			Rs.	Rs.
I	Revenue from operations (gross)		16,00,000.00	10,67,000.00
	Less: excise Duty		-	-
			16,00,000.00	10,67,000.00
II	Other Income		-	-
III	Total Income (I+II)		16,00,000.00	10,67,000.00
IV	Expenses			
	(a) Material Consumption		-	-
	(b) Employment benefit expenses	12	11,95,000.00	6,54,628.59
	(c) Financial Cost		-	-
	(d) Depreciation	13	-	1,20,000.00
	(e) Other Administrative Expenses	14	22,78,239.50	5,29,954.33
	Total Expenses		34,73,239.50	13,04,582.92
V	Profit before exceptional and extraordinary item and t	(III-V)	(18,73,239.50)	(2,37,582.92)
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax	(V - VI)	(18,73,239.50)	(2,37,582.92)
VIII	Extraordinary Items		-	-
IX	Profit before Tax	(VII - VIII)	(18,73,239.50)	(2,37,582.92)
X	Tax Expense:			
	(a) Current tax expense		-	-
	(b) Excess Provision Tax for earlier years		-	-
	(c) Deferred tax		-	-
XI	Profit / (Loss) for the period from continuing operation	(X - XI)	(18,73,239.50)	(2,37,582.92)
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations	(XIII - XIV)	-	-
XV	Profit for the Period	(XII + XV)	(18,73,239.50)	(2,37,582.92)
	Number of Equity shares		1,00,00,000	1,00,00,000
XVI	Earning per equity share:			
	(1) Basic		(0.19)	(0.02)
	(2) Diluted		(0.19)	(0.02)

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

For V A S G & Associates

Chartered Accountants

Firm Reg No. 0060705



G.S. Sridhar

Partner

Membership No. 026878

UDIN: 25026878BMHZKJ4272

Place: Hyderabad

For SRIVEN MULTI - TECH LIMITED



Lalita V

(Director)

DIN : 01029534


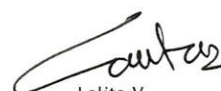




V.V. Subrahmanyam

(Director)

DIN : 01029479



SRIVEN MULTI - TECH LIMITED CIN:L29219TG1995PLC020007 4A/1, IV Floor, Kautilya, Amrutha Estates Somajiguda, Nampally, Telangana - 500082 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025		
PARTICULARS	AS ON 31-03-2025	AS ON 31-03-2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(18,73,239.50)	(2,37,582.92)
<u>Adjustment for:</u>		
Depreciation and Amortisation	-	1,20,000.00
Investment Written Off	4,10,000.00	-
Interest Earned	-	-
Operating Profit before Working Capital Changes	(14,63,239.50)	(1,17,582.92)
<u>Movements in Working Capital::</u>		
(Increase)/ Decrease in trade receivables	1,65,000.00	65,986.90
(Increase)/Decrease in other Current Assets	62,742.00	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	-	(35,000.00)
(Increase) / Decrease other Advances	-	-
Increase/ (Decrease) in Trade Payables	5,92,544.76	1,44,660.27
Increase / (Decrease) in Short Term Provision	(7,715.55)	1,23,530.83
Increase/(Decrease) in Other current liabilities	-	-
Cash generated from Operations	(6,50,668.29)	1,81,595.08
Less: Income Tax Refund/ Paid	-	-
Net Cash from operating activities(A)	(6,50,668.29)	1,81,595.08
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances	-	-
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
Net cash used in Investing activities (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	6,63,929.62	(1,69,646.00)
Interest paid	-	-
Net cash Flow from Financing Activities (C)	6,63,929.62	(1,69,646.00)
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	13,261.33	11,949.08
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	59,040.27	47,091.19
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	72,301.60	59,040.27
The above Cash Flow statement has been prepared using the Indirect Method as set out in Accounting Standard 3 on Cash Flow Statement. As per our report of even date For V A S G & Associates Chartered Accountants  G.S. Sridhar Partner Membership No. 026878 UDIN:25026878BMHZKJ4272 Place: Hyderabad Date: 30th May, 2025		
<div> For SRIVEN MULTI - TECH LIMITED  Lalita V (Director) DIN : 01029534 </div> <div>  V.V. Subrahmanyam (Director) DIN : 01029479 </div> <div>  </div>		

SRIVEN MULTI -TECH LIMITED
Statement of Changes in Equity
For the year ended 31 March 2025

a. Equity share capital

	(Amount in Rs. in INR)
	Amount
Balance as at theAs at 31 March 2022	10,00,00,000
Changes in equity share capital during 2022-23	-
Balance as at the 31 March 2023	10,00,00,000
Changes in equity share capital during 2023-24	-
Balance as at the 31 March 2024	10,00,00,000

b. Other equity

	Reserves and surplus				Items of Other comprehensive income (OCI)	Total
	General Reserve	Capital Reserve	Securities Premium Reserve	Retained earnings		
As at 31 March 2023	-	-	13,67,17,780	(25,41,77,587.81)	-	(11,74,59,807.81)
Profit or loss for the year				(2,37,582.92)	-	(2,37,582.92)
Other comprehensive income(net of tax)				-	-	-
Balance at 31 March 2024	-	-	13,67,17,780	(25,44,15,170.73)	-	(11,76,97,390.73)
Profit or loss for the year				(18,73,239.50)	-	(18,73,239.50)
Other comprehensive income(net of tax)				-	-	-
Balance at 31 March 2025	-	-	13,67,17,780	(25,62,88,410.23)	-	(11,95,70,630.23)

See accompanying notes forming part of the financial statements

As per our report of even date

For V A S G & Associates
Chartered Accountants
Firm Reg No. 0060705

G.S. Sudhar
Partner

Lalita V
(Director)
DIN : 01029534

V V Subrahmanyam
Director
DIN : 01029479

UDIN:25026878BMHJKJ4272

Date: 30th May, 2025

Place: Hyderabad

For and on behalf of the Board of Directors of
SRIVEN MULTI -TECH LIMITED



SRIVEN MULTI -TECH LIMITED		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
Note : 1 Property , Plant & Equipment		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
Fixed Assets:		
Gross Block	3,74,12,000.00	3,74,12,000.00
Less : Depreciation	(3,72,89,000.00)	(3,72,89,000.00)
Total	1,23,000.00	1,23,000.00
Note: 2 Non Current Investments		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
1. Sugam Agrotech Ltd	1,29,000.00	1,29,000.00
2. Visu Cybertec Ltd	938.00	938.00
3. Secunderbad Satellite Communications P Ltd	-	4,10,000.00
Total	1,29,938.00	5,39,938.00
Note : 3 Trade Receivables		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
1. Secured and considered to be good Sundry Debtors	80,113.10	2,45,113.10
2. Unsecured and considered to be good More than six months others	-	-
Total	80,113.10	2,45,113.10
Note: For Ageing of Trade Receivables, refer note no.15		
Note : 4 Cash & Cash Equivalents		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
1. Cash- in- Hand		
Cash balance	37,586.19	37,586.19
2. Bank Balance		
Bank Balance	34,715.41	21,454.08
Total	72,301.60	59,040.27
Note : 5 Loans And Advance		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
Unsecured ,Considered Good	97,04,019.00	97,04,019.00
Unsecured ,Considered Doubtful	1,83,89,080.00	1,83,89,080.00
Deposits with Government Authorities & others	6,66,612.00	6,66,612.00
Total	2,87,59,711.00	2,87,59,711.00
Note: 6 Other Current Assets		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
Fixed Deposits	-	63,242.00
Advance Given	500.00	-
Total	500.00	63,242.00



SRIVEN MULTI -TECH LIMITED
Notes to the financial statements

NOTE NO:7: EQUITY SHARE CAPITAL:

PARTICULARS	As At March 31, 2025		As At March 31, 2024	
	Number	Rs. in INR	Number	Rs. in INR
Authorised				
Equity Shares of Rs. 10/- each	1,04,00,000	10,40,00,000	1,04,00,000	10,40,00,000
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each fully paid up (Refer foot note (a) to (c) below)	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Total	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

Foot note:

(a) Reconciliation of the number of shares outstanding as at March 31, 2025, March 31, 2024:

PARTICULARS	As At March 31, 2025		As At March 31, 2024	
	Number	Rs. in INR	Number	Rs. in INR
Equity Shares outstanding at the beginning of the year	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Additions	-	-	-	-
Equity Shares outstanding at the end of the year	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

(b) Details of Shareholders holding more than 5 % shares:

PARTICULARS	As At March 31, 2025		As At March 31, 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
1 list of promoters enclosed		0.00%		0.00%

(c) Terms and rights attached to the equity shares:
The Company has only one class of equity shares having par value of Rs. 10/- each. Each holder of equity shares is entitled for one vote per



SRIVEN MULTI -TECH LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET Note 7 Share Capital (Amount in INR)		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
(a) Authorised 1,04,00,000 Equity shares of Rs.10/- each	10,40,00,000.00	10,40,00,000.00
Total:	10,40,00,000.00	10,40,00,000.00
(b) Issued, Subscribed and Paid up 1,00,00,000 Equity Shares of Rs.10/-each	10,00,00,000.00	10,00,00,000.00
Total:	10,00,00,000.00	10,00,00,000.00
(c)Paid Up Capital Paid up Capital Forfieted Shares Account (fully paid up)	9,94,48,000.00 2,76,000.00	9,94,48,000.00 2,76,000.00
Total	9,97,24,000.00	9,97,24,000.00
Note 8 reserve & Surplus		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
(A) Share Premium	13,67,17,780.00	13,67,17,780.00
	13,67,17,780.00	13,67,17,780.00
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(25,44,15,170.73)	(25,41,77,587.81)
Add: Profit / (Loss) for the year	(18,73,239.50)	(2,37,582.92)
Closing balance	(25,62,88,410.23)	(25,44,15,170.73)
Total	(11,95,70,630.23)	(11,76,97,390.73)
Note 9 Borrowings (Non -Current)		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
<u>A.Secured Loan</u>		
Indian Overseas Bank -Term loan	82,17,132.00	82,17,132.00
<u>B.Unsecured Loan</u>		
from directors & Shareholders	2,33,60,744.70	2,26,96,815.08
from Others	-	-
Total	3,15,77,876.70	3,09,13,947.08
Note 10 DEFERRED TAX LIABILITY		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
Opening balance	1,45,47,168.00	1,45,47,168.00
Add: Additions during the year	-	-
Total	1,45,47,168.00	1,45,47,168.00
Note 11 Trade payables		
Particulars	AS ON 31-03-2025	AS ON 31-03-2024
Sundry Creditors	23,83,205.03	17,90,660.27
Current liabilities	5,03,944.20	5,11,659.75
Total	28,87,149.23	23,02,320.02



Note 12 Employment Benefit Expenses

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
1. Salaries & Wages	11,95,000.00	6,11,600.00
2. Staff welfare Expenses	-	43,028.59
Total	11,95,000.00	6,54,628.59

Note 13 Depreciation

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
1. Depreciation	-	1,20,000.00
Total	-	1,20,000.00

Note 14 Other Administration Expenses

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
1.AGM Expenses	-	20,000.00
2. Audit fee	85,000.00	35,000.00
3. Consultancy charges	22,000.00	30,000.00
4.General expenses	2,880.46	8,860.00
5. Legal Expenses	-	15,000.00
6.Office Maintenance	7,500.00	-
7.Postage & telegram	-	4,000.00
8.Rates , Taxes and renewals	3,000.00	9,105.60
9.Rent Account	1,80,000.00	1,80,000.00
10.Share Transfer Fee	1,15,022.04	1,28,316.33
11.Stock exchange Fee	14,41,337.00	83,672.40
12.Telephone charges	-	6,000.00
13.Vehicle Maintenance expense	-	10,000.00
14. ROC Expenses	11,500.00	-
15. Loss On Investments	4,10,000.00	-
Total	22,78,239.50	5,29,954.33



Note: 15 Trade Receivables Ageing**(i) Trade Receivables ageing schedule for the year ended March 31, 2025:**

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2024-25					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade Receivables considered good	-	-	-	-	80,113.10	-	80,113.10
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed trade receivables - credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-

(ii) Trade Receivables ageing schedule for the year ended March 31, 2024:

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2023-24					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade receivables considered good	-	-	-	2,45,113.10	-	-	2,45,113.10
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-

Note No: 16 Trade Payables Ageing**(i) Trade Payable ageing schedule for the year ended March 31, 2025 :**

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2024-25				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	5,92,544.76	-	17,90,660.27	-	23,83,205.03
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	5,92,544.76	-	17,90,660.27	-	23,83,205.03

(ii) Trade Payable ageing schedule for the year ended March 31, 2024:

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2023-24				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	1790660.27	-	-	17,90,660.27
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	17,90,660.27	-	-	17,90,660.27



SRIVEN MULTI-TECH LIMITED

Notes forming part of the financial statements

A. General information

Sriven Multi-Tech Limited ("The Company") was incorporated under the Companies Act, 1956 as a public limited on 17th April ,1995.

B. Basis of preparation of financial statements

B.1 Statement of Compliance

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules, 2018 and the relevant provisions of the Companies Act, 2013.

These financial statements were authorized for issue by the Company's Board of Directors.

B.2 Basis of preparation and presentation

These financial statements have been prepared on the historical cost convention and on an accrual basis, except for the following material items in the statement of financial position:

- Certain financial assets and liabilities are measured at fair value;
- Employee defined benefit assets/(liability) are recognized as the net total of the fair value of plan assets, plus actuarial losses, less actuarial gains and the present value of the defined benefit obligation;
- Long term borrowings are measured at amortized cost using the effective interest rate method.

B.3 Functional and presentation currency

The financial statements are presented in Indian rupees, which is the functional currency of our Company. Functional currency of an entity is the currency of the primary economic environment in which the entity operates.



1.1 Operating cycle

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

Assets:

An asset is classified as current when it satisfies any of the following criteria:

- a) it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is expected to be realized within twelve months after the reporting date; or
- d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:

- a) it is expected to be settled in the Company's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is due to be settled within twelve months after the reporting date; or
- d) the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/ liabilities include the current portion of non-current assets/ liabilities respectively. All other assets/ liabilities are classified as non-current.

2. Significant accounting policies

2.1 Revenue recognition

Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement with the goods and the amount of revenue can be measured reliably. Revenue is measured at the fair value of



the consideration received or receivable, net of taxes and applicable trade discounts and allowances.

Interest income

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on, time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

2.2 Foreign Currency Transactions:

Foreign currency transactions are initially recorded at the exchange rates prevailing on the transaction date. All revenues denominated in foreign currency are translated at the exchange rate prevailing on the date of inward remittance. The consequent exchange gains/losses arising there from are transferred to the statement of profit and loss. All foreign currency denominated monetary assets are translated at the exchange rate prevailing at the Balance Sheet date and the exchange gains/losses resulting there from are transferred to the statement of profit and loss.

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

2.3 Taxation

Income tax expense consists of current and deferred tax. Income tax expense is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.



Current tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax

Deferred tax is recognized using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognized for the following temporary differences: the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit; differences relating to investments in subsidiaries and jointly controlled entities to the extent that it is probable that they will not reverse in the foreseeable future; and taxable temporary differences arising upon the initial recognition of goodwill. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2.4 Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, which includes all stock options granted to employees.



2.5 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within "other (income)/expense, net" in the income statement.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of repairs and maintenance are recognized in the income statement as incurred.

Items of property, plant and equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

Depreciation

Property, plant and equipment is depreciated under straight line method after considering the useful life's and residual values at the time of acquisition and reviewed at the end of each financial year. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the statement of profit and loss.

2.6 Cash flow statements

Cash flows are reported using the indirect method, where by profit/(loss) before tax



is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.7 Inventories

The fair value of inventories acquired in a business combination is determined based on its estimated selling price in the ordinary course of business less the estimated costs of completion and sale, and a reasonable profit margin based on the effort required to complete and sell the inventories.

2.8 Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognized in the income statement if the estimated recoverable amount of an asset or its cash-generating unit is lower than its carrying amount. Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized. Goodwill that forms part of the carrying amount of an investment in an associate is not recognized separately, and therefore is not tested for impairment separately. Instead, the entire amount of the investment in an associate is tested



for impairment as a single asset when there is objective evidence that the investment in an associate may be impaired.

An impairment loss in respect of equity accounted investee is measured by comparing the recoverable amount of investment with its carrying amount. An impairment loss is recognized in the income statement, and reversed if there has been a favorable change in the estimates used to determine the recoverable amount.

2.9 Employee benefits

Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Defined contribution plans

The Company's contributions to defined contribution plans are charged to the income statement as and when the services are received from the employees.

2.10 Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

2.11 Contingent liabilities & contingent assets

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 in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.



2.12 Financial instruments

Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issues of financial assets and financial liabilities that are not at fair value through profit or loss, are added to the fair value on initial recognition.

Subsequent measurement

- Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held with a business model whose objective is achieved by collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further in cases where the Company had made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

- Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to short maturity of these instruments.

2.13 Critical accounting judgements and key sources of estimation uncertainty :

In the application of the Company's accounting policies, which are described in note 3, the management of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.



The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the areas of estimation uncertainty and critical judgements that the management has made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognized in the financial statements:

Provision and contingent liability

On an ongoing basis, Company reviews pending cases, claims by third parties and other contingencies. For contingent losses that are considered probable, an estimated loss is recorded as an accrual in financial statements. Loss Contingencies that are considered possible are not provided for but disclosed as Contingent liabilities in the financial statements. Contingencies the likelihood of which is remote are not disclosed in the financial statements. Gain contingencies are not recognized until the contingency has been resolved and amounts are received or receivable.

22. Related party Disclosures:

For the year ended 31st March 2025

A. List of Related Parties and Nature of Relationship

Nature of Relationship	Name of the Related Party
Parent Company	-
Subsidiary Companies	-
Associates / Joint Ventures	-
Key Managerial Personnel (KMP)	1. Raghavendra Kumar Koduganti (Director) 2. Lalita Subrahmanyam Valavala (Whole-time Director, CFO) 3. Kandula Gopala Krishna (Additional Director) 4. Valavala Subrahmanyam Venkata (Additional Director) 5. Nagaraju Jakkampudi (Director)
Relatives of KMP	-
Entities controlled or significantly influenced by KMP or their relatives	-

B. Transactions with Related Parties



Nature of Transaction	Related Party	Amount (₹)
Sale of goods/services	Valavala Subrahmanyam Venkata	16,00,000
Loans taken	Valavala Subrahmanyam Venkata	26,65,789.89

C. Balances Outstanding with Related Parties

Nature of Balance	Related Party	Amount (₹)	Receivable / Payable
Trade receivables	Valavala Subrahmanyam Venkata	₹80113.10	Receivable
Borrowings	Valavala Subrahmanyam Venkata	₹2,33,60,744.62	Payable

D. Other Disclosures

- No amounts pertaining to related parties have been written off or written back during the year.
- Terms and conditions of transactions are comparable to those that prevail in arm's length transactions with unrelated parties.

23. Earnings per share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity Shares.



The following reflects the income and share data used in the basic and diluted EPS computations: (Amt in Lakhs)

Particulars	31 March 2025	31 March 2024
Profit after tax attributable to shareholders	-18.73	-2.38
Weighted average number of equity shares of INR 10 each outstanding during the period used in calculating basic and diluted EPS	100	100
Basic/Diluted Earnings Per Share	-0.19	-0.02

24. Estimated amount of contracts remaining to be executed on capital account and provided for is Rs.Nil.

25. Contingent Liabilities: Nil (Previous Year: Nil).

26. Based on the information available with the Company, Nil due to supplier who are registered as micro, small or medium enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006" as at March 31, 2025.

27. Balances due to or due from the parties are subject to confirmation

28. Other Statutory Information

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii. The Company does not have any transaction with companies struck off.
- iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v. The Company has not received any fund 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:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- vi. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- vii. The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

As per our report of even date

For VASG & ASSOCIATES
Chartered Accountants
Firm Registration No.006070S



G.S. Sridhar
Partner
Membership No. 026878
UDIN: 25026878BMHZKJ4272
Place: Hyderabad
Date: 30 May 2025

For Sriven Multi-tech Limited

(Signature of Lalita V) *(Signature of V.V. Subrahmanyam)*

Lalita V
(Director)
DIN: 01029534

V.V. Subrahmanyam
(Director)
DIN: 01029479

