DIRECTORS REPORT
NON SMALL PRIVATE COMPANY

(09th July 2025)

SHORT SUMMARY:

This file contains a comprehensive draft of the Board of Directors' Report specifically tailored for Non-Small Private Limited Companies, ensuring compliance with Section 134(3) read with Rule 8 of the Companies (Accounts) Rules, 2014, titled "Matters to be included in Board's Report for Non-Small Private Limited Company," along with other relevant provisions of the Companies Act, 2013.

In view of the recent requirement to prepare and file the Directors' Report as a linked form with e-Form AOC-4, the draft also addresses the interplay between the e-Directors' Report and the standard Directors' Report for Non-Small Private Limited Company. Accordingly, the document concludes with two key clarifications:

1. **Comparison of Point of Standard Directors Report and E-Directors' Report**
2. **Disclosures required under the Directors' Report for Non-Small Private Limited Company which are not covered in the e-Directors' Report and must be separately reported under point no. 24 of the linked form.**

This format is intended to ensure seamless compliance and facilitate the accurate preparation of the Directors' Report for Non-Small Private Limited Company in alignment with the latest statutory requirements.

FORMAT START FROM NEXT PAGE

Dear Members,

(Name of Company)

Your directors take pleasure in presenting the **(No. of AGM)** Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2025.

1. **FINANCIAL SUMMARY:** *Rule 8(5)(i) of Companies (Account) Rules, 2014*

(Point 23(e)(viii) of e-Director's report)

The Company's financial performance for the financial year ended March 31, 2025:

(Amount in Thousand)

Particulars	Year ended March 31, 2024	Year ended March 31, 2025
Revenue from Operations		
Profit Before Tax		
Less: Current Tax		
Deferred Tax		
Income Tax earlier years		
Profit For The Year		
Add: Balance in Profit and Loss Account		
Closing Balance		

2. **STATE OF AFFAIRS / HIGHLIGHTS:** *Section 134(3)(i) of Companies Act, 2013 read with Rule 8(5)(ii) of Companies (Account) Rules, 2014*

(Point 11 of e-Director's report)
(Point 23(e)(viii) of e-Director's report)

1. The Company is engaged in the business of ___________________________.
2. There has been no change in the business of the Company during the financial year ended March 31, 2025.

3. If any other big changes also there then mention that also (Like change in financial statement, shifting of reg office, funding etc)

3. **WEB LINK OF ANNUAL RETURN, IF ANY:** *Section 134(3)(a) of Companies Act, 2013*

(Point 1 of e-Director's report)

The Company is having website i.e.____________________________ and annual return of Company has been published on such website. Link of the same is given below:

OR

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

4. **MEETINGS OF BOARD OF DIRECTORS:** *Section 134(3)(b) of Companies Act, 2013*

(Point 2 of e-Director's report)

(No. of Board Meeting) Board Meetings were held during the Financial Year ended March 31, 2025 i.e. (Dates of Board Meetings). The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

		Attendance	
Date of meeting (DD/MM/YYYY)	**Total Number of directors as on the date of meeting**	**Number of directors attended**	**% of attendance**

5. **DETAILS IN RESPECT OF FRAUD:** *Section 134(3)(ca) of Companies Act, 2013*

(Point 4 of e-Director's report)

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

6. **BOARD'S COMMENT ON THE AUDITORS' REPORT:** *Section 134(3)(f) of Companies Act, 2013*

(Point 7 and 8 of e-Director's report)

"The Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their report on the financial statements for the financial year ended 31 March 2025. Therefore, no further explanation is required in this regard."

OR

(Explanation or comment by the Board on every qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report and/or by the secretarial auditor in the secretarial Audit Report)

7. **MATERIAL CHANGES AND COMMITMENTS:** *Section 134(3)(L) of Companies Act, 2013*

(Point 14 of e-Director's report)

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the company.

OR

If there are material changes and commitments, but their impact on the financial position is not determinable, a statement should be disclosed in the report as follows:

The following material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this report, and their impact on the financial position of the company is not determinable.

8. **CHANGE IN DIRECTORSHIP:** *Rule 8(5)(iii) of Companies (Account) Rules, 2014*

(Point 23(e)(ix) of e-Director's report)

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

OR

If there is any change, mentioned that Mr. …… has been resigned/ appointed w.e.f. ____________ as Director / MD/ etc. of Company.

9. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:** *Rule 8(5)(vii) of Companies (Account) Rules, 2014*

(Point 23(g) of e-Director's report)

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

OR

Mob: +918130757966
csdiveshgoyal@gmail.com

The details of a significant material order passed by the Hon'ble High Court which may impact the going concern status of the Company and its future operations is provided in has been annexed as 'Annexure – __' to the Directors' Report.

10. <u>CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:</u> *As per Section 134(3)(h)*

All related party transactions that were entered into during the financial year ended March 31, 2025, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are no materially significant related party transactions during the financial year made by the Company, thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year is given in Note no ___ to the Balance Sheet i.e. as per Accounting Standard -18.

11. <u>COMPLIANCE WITH SECRETARIAL STANDARD:</u> *As per SS 1*

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

12. **<u>PARTICULARS OF LOANS AND INVESTMENT:</u>** *As per Section 134(3)(g)*

(Point 9 & 10 of e-Director's report)

The Company has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

OR

The Company has not made any investments, given guarantees, or provided securities during the financial year under review. However, the company has given loan during the financial year. Therefore, company has complied with the provisions of Section 186 of the Companies Act, 2013 and details of the same has given in the notes_____ to the Financial Statements.

Mob: +918130757966
csdiveshgoyal@gmail.com

13. TRANSFER TO RESERVE: *As per Section 134(3)(j)*

(Point 12 of e-Director's report)

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under review.

14. DIVIDEND: *As per Section 134(3)(k)*

(Point 13 of e-Director's report)

Profit and declared: The Board of Directors of your company is pleased to recommend a dividend of INR. ______ per equity share of the face value of INR. ______ each (@____%), payable to those Shareholders whose names appear in the Register of Members as on the Book Closure / Record Date. An amount of INR…… would be paid as dividend distribution tax on the dividend. The dividend pay-out is in accordance with the company's dividend distribution policy.

OR

Profit but not declared: The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

OR

No Profit: The Board of Directors of your company, Not declared any Dividend for the current financial year due to conservation of Profits/due to loss incurred by the Company /due to insufficient profit.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption *Section 134(3)(m) read with Rule 8(3)(A and B) of Companies (Account) Rules, 2014*

(Point 23(a and b) of e-Director's report)

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

•Steps taken by company for utilizing alternate sources of energy: NIL

•Capital investment on energy conservation equipment's: NIL

Mob: +918130757966
csdiveshgoyal@gmail.com

B. Foreign Exchange earnings and Outgo *Section 134(3)(m) read with Rule 8(3)(C) of Companies (Account) Rules, 2014*

(Point 23(c) of e-Director's report)

Earnings	NIL
Outgo	NIL

16. RISK MANAGEMENT POLICY: *Section 134(3)(n)*

(Point 15 of e-Director's report)

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

17. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]: *Rule 8(5)(x) of Companies (Account) Rules, 2014*

(Point 23(i) (a) of e-Director's report)

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	
b.	Number of Complaints disposed off during the year	
c.	Number of cases pending for more than ninety days	

18. **DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:** *Rule 8(5)(iv) of Companies (Account) Rules, 2014*

(Point 23(d) of e-Director's report)

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

Or

Company is having Subsidiary, Joint Venture and Associate Companies undertakes the activity of _________. The Company has (Number) associate Companies therefore Company has prepared consolidated financial statement for the financial year ended 2024-25. The Salient features of the financial statement of the Subsidiary & Joint Venture and Associate Companies in Form AOC-1 has been annexed as 'Annexure – __' to the Directors' Report.

19. **INTERNAL FINANCIAL CONTROL:** *Rule 8(5)(viii) of Companies (Account) Rules, 2014*

(Point 23(e)(iii) of e-Director's report)

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

20. **AUDITOR:** *As per Section 139*

Statutory Auditors (Existing Auditor)

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its ___ Annual General Meeting('AGM") held on (Date of AGM) (S. No. of AGM) approved the appointment of M/s. (Auditor/Auditor Firm Name along with FRN) as Statutory Auditor for a period of 5 years commencing from the conclusion of (S. No. of AGM) till the conclusion of the (S. No. of AGM) to be held in the year.

Statutory Auditors (Appointment)

Auditors of the Company M/s (Auditor/Auditor Firm Name along with FRN) hold office until the conclusion of the ensuing Annual General Meeting and being eligible offer themselves for re-appointment until the conclusion of (S. No. of AGM) Annual General Meeting of the company to be held in the Year __________.

Mob: +918130757966
csdiveshgoyal@gmail.com

As required under the provisions of section 139(1) of the Companies Act, 2013, the company has received a written consent from M/s (Auditor/Auditor Firm Name along with FRN) to their re-appointment and a certificate, to the effect that their re-appointment, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act 2013 and rules made thereunder; the company had appointed (Name of Firm) Company Secretaries to undertake the Secretarial Audit of the Company for the financial Year ended March 31, 2025. The secretarial Report has been annexed as 'Annexure – __' to the Directors' Report.

Cost Auditors

The Board of Directors has approved the appointment of M/s _____ (FRN: _____) Cost Accountants, as Cost Auditors for the financial year ending March 31, 2025.

In accordance with the provisions of Section 148 of the Act read with Companies (Audit & Auditors) Rules, 2014, Company is required to maintain cost records and accordingly, such accounts and records are maintained by the Company. Further, since the remuneration payable to the Cost Auditors is required to be ratified by the shareholders, the Board recommends the same for approval by members at the ensuing annual general meeting.

21. **DIRECTOR'S RESPONSIBILITY STATEMENT:** *As per Section 134(3)(c)*

(Point 3 of e-Director's report)

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, (Auditor/Auditor Firm Name along with FRN). The Directors further confirm that: -

a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) The Directors have 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 as at March 31, 2025 and of the profit of the Company for the year ended on that date.

c) The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

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.

22. DEPOSITS: *Rule 8(5)(v & vi) of Companies (Account) Rules, 2014*

(Point 23(f) of e-Director's report)

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

Or

The company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year under review. However, the company has accepted loans from directors/ relatives of directors during the financial year, as mentioned below:

(Amount in INR)

Name of Director	Loan taken during the year	Loan remaining at the end of the year
Ms. (Name of Director)		
Ms. (Name of Director)		

Mob: +918130757966
csdiveshgoyal@gmail.com

23. **CORPORATE SOCIAL RESPONSIBILITY:** *Section 135(3)(o)*
(Point 16 to 22 of e-Director's report)
The Company had constituted a CSR Committee to decide upon and implement the CSR Policy of the Company.

As per the provision of Section 135 the Company was required to spend INR. _____/- (INR_________Only) during the F.Y. 2024-25 and the same has spent on the areas mentioned under Schedule VII of Companies Act 2013.

The Brief Outline of CSR Policy and initiatives undertaken during the year has been annexed as 'Annexure – II' to the Directors' Report.

24. **COST RECORD:** *Rule 8(5)(ix) of Companies (Account) Rules, 2014*
(Point 23(e)(iv) of e-Director's report)
As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is not required to maintain cost records.

Or

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is required to maintain cost records and accordingly, such accounts and records are maintained.

25. **PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE,2016:** *Rule 8(5)(xi) of Companies (Account) Rules, 2014*
(Point 23(e)(v) of e-Director's report)
There was no application made or proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

26. **DIFFERENCE IN VALUATION:** *Rule 8(5)(xii) of Companies (Account) Rules, 2014*
(Point 23(e)(vi) of e-Director's report)
The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

27. MATERNITY BENEFIT: *Rule 8(5)(xiii) of Companies (Account) Rules, 2014*

(Point 23(i) (b) of e-Director's report)

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ACKNOWLEDGMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

Dated: For and on behalf of the Board of Directors

Place: **(Name of the Company)**

Name of the Director	**Name of the Director**
(Designation)	(Designation)
DIN:________________	DIN: __________________
Add: ___________________________	Add: _______________________________

Collums of e-Directors Report required to be mentioned as Not Applicable by Non-Small Private Company

- **Clause** 5: Disclosure of statement on declaration given by Independent Directors under section 149(6) (DG)

- **Clause** 6: Disclosure for Companies covered under section 178(1) on Director's appointment and remuneration including other matters provided under section 178(3) (DG)
- **Clause 23 (e) (ii) and (h)** (DG)

Matters required to be mentioned by Non-Small Private Company in column no 24 of e-directors' report as per above format:

- Clause 10: Contracts and Arrangements with Related Parties (DG)
- Clause 11: Compliance with Secretarial Standard (DG)
- Clause 20: Point Related to Statutory Auditor Appointment (DG)