

KOPYBRIGHT INDIA LIMITED
(Previously known as Kopybright India Private Limited)

CIN: U74999WB2018PLC224352

Add: Plot No. 52,53,62,63, Bhagawatipur Sankrail Ind. Park,
Dhulagori, Howrah, West Bengal, 711302
Email Id: kopybright2018@gmail.com

DIRECTOR REPORT

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2024-25

To,
The Members,
KOPYBRIGHT INDIA LIMITED
(Previously known as Kopybright India Private Limited)
CIN: U74999WB2018PLC224352
Plot No. 52,53,62,63, Bhagawatipur Sankrail Ind. Park,
Dhulagori, Howrah, West Bengal, 711302

Your directors have pleasure in presenting their 08th Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS AND SUMMARY:

During the year under review, performance of your company as under:

PARTICULARS	Year ended 31 st March 2025	Year ended 31 st March 2024
Gross Receipt/ Other Income	50,47,08,214	45,19,29,417
Profit/Loss before Interest and Depreciation	14,27,05,482	8,97,99,157
<u>Less:</u> Interest	2,48,02,091	1,73,86,381
Profit /Loss Before Depreciation	11,79,03,391	7,24,12,776
<u>Less:</u> Depreciation	1,06,17,338	74,23,599
Profit/ Loss Before Tax	10,72,86,053	6,49,89,177
<u>Less:</u> Current Tax	2,68,21,513	1,62,47,294
<u>Less:</u> Deferred Tax	1,01,419	(16,078)
<u>Less:</u> Previous year Adjustments	-	11,14,833
Profit/Loss for the Year After Tax	8,03,63,121	4,76,43,128
Balance Profit/Loss transferred to Reserves & Surplus	8,03,63,121	4,76,43,128

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2. STATE OF THE COMPANY'S AFFAIRS:

Kopybright India Limited (Previously known as Kopybright India Private Limited) is a Company incorporated in 2018 and is in the Business of Manufacturing, importing, exporting, dealing in and acting as stockists, consignors and agents of all kinds of stationery products, printing materials and paper products, including books, cards, office and school supplies, paper boards, corrugated products, various types of paper and related raw materials used in their manufacture. During the year under review, the Company had Total Income as Rs. 50,47,08,214/- and the loss after tax was Rs. 8,03,63,121/-.

3. DIVIDEND:

The Management wishes to preserve the net profits for future opportunity, the Directors, therefore, do not propose any dividend for the Financial Year ended March 31, 2025.

4. AMOUNTS TRANSFERRED TO RESERVES:

During the year under the review no amount was transferred to the any Special Reserve.

5. CHANGE IN NATURE OF BUSINESS:

There is no change in the business of Company.

6. MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY AFTER THE CLOSE OF THE FINANCIAL YEAR:

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

7. DETAILS OF SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint Venture or Associate company.

8. PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT:

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F.Y. 2024-25.

9. RISK MANAGEMENT POLICY:

The Directors of the company are engaged in the field in which the company is engaged for a long duration and majority of the risks affecting the company are forecasted by the

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Directors and reasonable steps are taken by them and are mitigated by them on continuing basis.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No such significant and material orders have been passed by the regulators or court or tribunals impacting the going concern status and company's operation in future.

11. SHARE CAPITAL:

There is no change in the Share capital of the company during the year under review.

The Company has the Authorized Share Capital consisting of 50,00,000 Equity shares of Rs 10/- each amounting to Rs 5,00,00,000/-

The Company has the Issued/subscribed/paid up Share Capital consisting of 34,32,250 Equity shares of Rs 10/- each amounting to Rs. 3,43,22,500/-

12. STATUTORY AUDITORS:

M/s. Manish Chandak & Associates, Chartered Accountant, (FRN No. 136824W) Mumbai, were re-appointed as the Statutory Auditors of the Company in the Annual General Meeting held for the financial year ended 31st March, 2023 and will hold the office till the conclusion of the annual general meeting to be held for the financial year ended 31st March, 2028.

The Notes on financial statements are self-explanatory, and needs no further explanation

13. EXPLANATION TO AUDITOR'S REMARKS:

The Report given by the Auditors on the financial statements of the Company is part of the Annual Report. There is following remark mentioned in the Auditors' Report.

Auditor Remarks	Management Reply
Based on our examination, the company, has used an accounting software which is operated by a third-party software service provider, for maintaining its books of account and in absence of the recording audit trail (edit log) facility we are unable to comment whether audit trail feature of the said software was	The Company maintains its books of account using an accounting software hosted and administered by an independent third-party service provider. The selection, hosting, maintenance, and technical controls of the software environment, including system configurations and functional features, are within the domain of the service provider. The Company has relied on representations and technical assurances provided by the service provider regarding system integrity, data security, and restricted access controls.

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<p>enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with. [Since proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024].</p>	<p>Based on such representations and the internal checks performed by the Company, no instance of material manipulation of accounting records or financial data has been brought to the notice of the management during the year. The management notes the auditor's remark regarding the absence of a system-generated audit trail facility in the software environment and clarifies that the Company does not have independent control over the underlying software architecture of the third-party platform. Nevertheless, the Company is actively engaging with the service provider and evaluating alternative compliant solutions to ensure alignment with the requirements of the Companies (Accounts) Rules, 2014 for future periods. The Company maintains that its books of account are supported by adequate documentary evidence, internal approval processes, and reconciliation controls, which provide reasonable assurance regarding the reliability of the financial records.</p>
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14. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

No Frauds have been reported by the Auditors.

15. DEPOSITS:

During the year under review, if the Company has accepted any deposits in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 the same has been disclosed in the Notes of Accounts and the Financial Statements.

16. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 are applicable to the Company for the financial year 2024-25, as the Company has crossed the prescribed threshold of net profit during the year under review.

Accordingly, the Company is in the process of complying with the statutory requirements relating to constitution of the CSR Committee, formulation of CSR Policy, and identification of eligible CSR activities in accordance with the applicable provisions of the Act and Rules framed thereunder.

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17. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the financial year under review, the following changes occurred in the composition of the Board of Directors and Key Managerial Personnel of the Company:

Sr. No	Name of the Director	DIN/PAN	Designation	Date of appointment	Date of Cessation
1.	Mr. Neerav Behany	08202203	Whole Time Director	23/09/2024	Not Applicable
2.	Ms. Arani Guha	05134269	Independent Director	23/09/2024	Not Applicable
3.	Mr. Gopal Kamalkishore Heda	10496214	Director	23/09/2024	18/03/2025
4.	Ms. Madhuri Pandey	08358534	Independent Director	23/09/2024	Not Applicable
5.	Mr. Sandeep Kumar Patni	00371794	Chief Financial Officer (CFO)	Not Applicable	18/03/2025
6.	Mr. Ashish Kumar Saraf	BMZPS0794R	Company Secretary	Not Applicable	31/10/2024

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the Financial Year 2024-25, the Company held 13 meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below:

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1.	22-04-2024	100%	04
2.	12-06-2024	100%	04
3.	26-06-2024	100%	04
4.	25-07-2024	100%	04
5.	06-09-2024	100%	04
6.	07-09-2024	100%	04
7.	21-09-2024	100%	04
8.	15-10-2024	100%	05
9.	31-10-2024	100%	05

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10.	05-11-2024	100%	05
11.	12-12-2024	100%	05
12.	20-03-2025	100%	04
13.	23-03-2025	100%	04

During the year, the Company held an Annual General Meeting on 30th September 2024.

The Company held the following Board Meetings during the financial year under review:

1. The Board Meeting held on **06th September, 2024**, for **considered and approved the Financial Statements of the Company for the financial year 2023–24 along with the Director’s Report.**

2. The Board Meeting held on **21st September, 2024**, for to propose the appointment of **Neerav Behany (DIN: 08202203)** as Director of the Company, subject to approval of members at the Shareholder Meeting.

3. The Board Meeting held on **31st October, 2024**, for took note of and approved the cessation of **Ashish Kumar Saraf (Membership No.: A69911)** as **Company Secretary** of the Company.

4. The Board Meeting held on **20th March, 2025**, took note of and approved:

- The cessation of **Gopal Kamalkishore Heda (DIN: 10496214)** as Director of the Company; and
- The cessation of **Sandeep Kumar Patni (DIN: 00371794)** as **Chief Financial Officer (CFO)** of the Company.

In addition to the above Board Meetings, the Company convened an Extra-Ordinary General Meeting (EOGM) on **23rd September, 2024**, wherein the members approved the following matters:

1. Change in designation of **Arani Guha (DIN: 05134269)** from Additional Director to Independent Director of the Company.
2. Change in designation of **Gopal Kamalkishore Heda (DIN: 10496214)** from Additional Director to Director of the Company.
3. Change in designation of **Madhuri Pandey (DIN: 08358534)** from Additional Director to Independent Director of the Company.

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4. Appointment of **Neerav Behany (DIN: 08202203)** as Director of the Company.

19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREGIN EXCHANGE EARNING AND OUTGO:

A. Conservation of Energy

The Company's operations are not energy-intensive and as such involve low energy consumption. However, adequate measures have been taken to conserve the consumption of energy.

B. Technology Absorption

Operations of the company do not involve any kind of special technology and there was no expenditure on research & development during this financial year. However, your company continues to upgrade its technology (computer technology and telecom infrastructure) in ensuring it is connected with its clients across the globe.

C. Foreign Exchange Earnings and outgo

The Foreign Exchange earnings and outgo during the financial period ended 31st March, 2025 is as follows:

Particulars	31 st March, 2025	31 st March, 2024
Foreign Exchange Earnings	- 29,189	-
Foreign Exchange Outgo	44,44,464	-

20. PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186:

The details of Loans, Guarantees and Investments if any, during the year and outstanding are disclosed in Notes to Accounts of the Financial Statements.

21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis and Approved by Board, Refer AOC-2 if Applicable.

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22. DETAILS REGARDING MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013:

The above clause is not applicable to the company.

23. INTERNAL FINANCIAL CONTROL AND RISK MANAGEMENT POLICY:

The Company has adequate internal control and risk management system commensurate with the size and nature of business. The adequacy of risk management is reviewed by Board of Directors on regular basis in its periodical meetings.

24. DISCLOSURE REGARDING WEB ADDRESS WHERE ANNUAL RETURN REFERRED TO IN SUB-SECTION (3) OF SECTION 92 HAS BEEN PLACED:

The Company does not have any dedicated website where annual return could be placed. Hence the above clause is not applicable to the company.

25. DIRECTORS' RESPONSIBILITY STATEMENT:

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state 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, in the case of a listed company, 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.

26. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The provisions of the Companies' Act 2013 relate to Corporate Social Responsibility are not applicable to your company as yet.

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

The Company has place in policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding Sexual Harassment. All employees (Permanent, Contractual, temporary, trainees) are covered under this policy. The Company did not receive any complaint during the year. The reporting of cases during the year are as follows:

Sr. No.	Particulars	Status
1.	Number of complaints of sexual harassment received in the year	0
2.	Number of complaints disposed off during the year	0
3.	Number of cases pending for more than ninety days	0

28. DETAILS OF COMPLIANCES TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961:

The Company has duly complied with the provisions relating to the Maternity Benefits Act, 1961 in letter and spirit.

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

The Company has not made any application under the Insolvency and Bankruptcy Code, 2016, hence the above clause is not applicable to the company.

30. 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:

The above clause is not applicable to the company.

31. PARTICULARS OF EMPLOYEES:

There are following number of employees in the Company, who if employed throughout the financial year or part thereof, were in receipt of remuneration, whose particulars if so employed, are required to be included in the report of the Directors required under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended.

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Sr. No.	Type	Number of Employees
1.	Male	32
2.	Female	13
3.	Transgender	-

32. ACKNOWLEDGEMENTS:

Your directors thank the Bankers, the various Government agencies, suppliers, customers, Investors and all others for their wholehearted support during the year and look forward to their continued support in the years ahead. Your directors appreciate and acknowledgement the professionalism displayed and the contributions made by the employee.

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA LIMITED
(Previously known as Kopybright India Private Limited)**

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VEDANT signed by
BEHANY VEDANT
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**VEDANT BEHANY
MANAGING DIRECTOR
DIN: 08719663**

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BEHANY NEERAV
BEHANY

**NEERAV BEHANY
DIRECTOR
DIN: 08202203**

**PLACE: MUMBAI
DATE: 19/09/2025**

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LIST OF SHAREHOLDERS AS ON 31/03/2025:

SR. NO.	NAME OF THE SHAREHOLDERS	NO. OF SHARES HELD	PERCENTAGE OF TOTAL HOLDING
1	Mr. Vedant Behany	2,567,250	74.80%
2	Mr. Vineet Jain	150,400	4.38%
3	Mr. Bhag Chand Jain	25,000	0.73%
4	Bhag Chand Chhabra HUF	44,600	1.30%
5	Ms. Pooja Jain	80,000	2.33%
6	SDK Innovix Pvt Ltd	16,000	0.47%
7	Gajendra Finvest Pvt Ltd	24,000	0.70%
8	Mr. Sunil Kumar Choudhary	50,400	1.47%
9	Ms. Ishika Rungta	48,000	1.40%
10	Mr. Swayam Prakash Rungta	28,000	0.82%
11	Mr. Kanupriya Rungta	48,000	1.40%
12	Mrs. Anushree Behany	600	0.02%
13	Mr. Neerav Behany	350,000	10.20%
	TOTAL	34,32,250	100%

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
KOPYBRIGHT INDIA LIMITED
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VEDANT signed by
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VEDANT BEHANY
MANAGING DIRECTOR
DIN: 08719663

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BEHANY NEERAV
BEHANY

NEERAV BEHANY
DIRECTOR
DIN: 08202203

PLACE: MUMBAI
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Note: Equity shares are issued at Rs. 10/- each.

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LIST OF SHARE TRANSFER:

SR. NO.	NAME OF TRANSFEROR	NAME OF TRANSFEREE	DATE OF SHARE TRANSFER	NO. OF SHARES
1	Mr. Vedant Behany	Mr. Neerav Behany	25/07/2024	3,50,000
2	Mr. Vedant Behany	Mrs. Anushree Behany	25/07/2024	600
3	V2RS Advisory Private Limited	Ms. Ishika Rungta	23/03/2025	40,000
4	V2RS Advisory Private Limited	Mr. Swayam Prakash Rungta	23/03/2025	20,000
5	V2RS Advisory Private Limited	Mr. Kanupriya Rungta	23/03/2025	40,000
TOTAL				4,50,600

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
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Digitally
signed by
VEDANT BEHANY
VEDANT
BEHANY
VEDANT BEHANY
MANAGING DIRECTOR
DIN: 08719663

Digitally
signed by
NEERAV BEHANY
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LIST OF DIRECTORS AS ON 31/03/2025:

SR. NO.	NAME OF DIRECTORS	DESIGNATION	DIN	BEGIN DATE
1	Mr. Vedant Behany	Managing Director	08719663	07/03/2020
2	Mr. Neerav Behany	Director	08202203	23/09/2024
3	Ms. Arani Guha	Director	05134269	02/11/2023
4	Ms. Madhuri Pandey	Director	08358534	02/11/2023

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Form No. AOC-2

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

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

1. Details of contracts or arrangements or transactions not at arm's length basis- Not Applicable
2. Details of contracts or arrangements or transactions at arm's length basis: As follows:

Name(S) of the Related Party	Nature of Relationship	Nature of Contracts/ Arrangements/ Transactions	Duration of the Contracts / Arrangements/ Transactions	Date of Approval by The Board
Vedant Behany	Director	Unsecured Loan, Remuneration	On-Going	22-04-2024
Landmark Computer Print	Director's Partnership Firm	Purchase Transaction, Sales Transaction	On-Going	22-04-2024
Neerav Behany	Director	Remuneration	On-Going	22-04-2024

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MANAGING DIRECTOR
DIN: 08719663

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BEHANY

NEERAV BEHANY
DIRECTOR
DIN: 08202203

PLACE: MUMBAI
DATE: 19/09/2025

INDEPENDENT AUDITORS' REPORT

To the Members of,

KOPYBRIGHT INDIA LIMITED

Report on the Audit of the Financial Statements

1. Opinion

We have audited the Financial Statements of **KOPYBRIGHT INDIA LIMITED** (Formerly Known as Kopybright India Private Limited) (the Company), which comprise the Balance Sheet as at **31st March 2025**, and the Statement of Profit and Loss, and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a Summary of Significant Accounting Policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2025**, and **Profit**, and its Cash Flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 together with ethical requirements that are relevant to our Audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Information other than the Financial Statements and Auditors' Report thereon.

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report 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. If we conclude that there is a material misstatement, then we will communicate the matters to those charged with governance.

4. Management's Responsibility for the Financial Statements

The management is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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. Management also responsible for overseeing the Company's financial reporting process.

5. 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 scepticism throughout the audit. We also:

- 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- 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 present.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on 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.

6. Report of the Other Legal and Regulatory Requirements

i. As required by Section 143(3) of the Act, subject to above we report that,

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. The Balance Sheet, Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
- d. In our opinion the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act read with rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on the **31st March 2025** taken on record by the Board of Directors none of the Directors are disqualified as on **31st March 2025** from being appointed as a director in terms of section 164 (2) 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 A';
- g. 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 as amended, in our opinion and to the best of our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which have an impact on its financial position in its financial statements.
 - ii. The Company does not have any long-term contracts including derivative contracts and has not made provisions, as required under the applicable laws or accounting standards, for material foreseeable losses;

- iii. There were no amounts which were, required to be transferred to the Investor Education and Protection Fund by the Company.
- a. Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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, whether, 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. Management has represented that, to the best of its knowledge and belief, no funds which are material either individually or in the aggregate) 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, whether, 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; and
- c. Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.”
- iv. Company has not declared or paid dividend during the year. Accordingly, compliance the in accordance with section 123 of the Companies Act 2013 is not commented upon.
- v. *Based on our examination, the company, has used an accounting software which is operated by a third-party software service provider, for maintaining its books of account and in absence of the recording audit trail (edit log) facility we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with. [Since proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and*



Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024].

- ii. 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 ('the Act') we enclose in the '**Annexure B**', a statement on the matters specified in paragraph 3 and 4 of the said Order.

For MANISH CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. **136824W**

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CHANDAK

CA MANISH CHANDAK

Partner

Membership No- No.153897

UDIN-25153897BMLJMZ1016

Place: Mumbai

Date : 19.09.2025

ANNEXURE “A” TO INDEPENDENT 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')

The annexure referred to in paragraph 5 (i)(f) under heading “Report of the Other Legal and Regulatory Requirements” of our Report of even date to the Members of **KOPYBRIGHT INDIA LIMITED** (Formerly Known as Kopybright India Private Limited) ('the Company').

7. Report on the Internal Financial Controls

We have audited the Internal Financial Controls over Financial Reporting of **KOPYBRIGHT INDIA LIMITED** ('the Company') as of **31st March 2025** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

8. Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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 the 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.

9. Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial control 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 were 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 auditors' judgement, 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.

10. 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 the 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.

11. 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.



12. 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 **31st March 2025**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MANISH CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. **136824W**

MANISH
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CHANDAK

Digitally
signed by
MANISH
HEERALAL
CHANDAK

CA MANISH CHANDAK

Partner

Membership No- No.153897
UDIN-25153897BMLJMZ1016

Place: Mumbai

Date : 19.09.2025

ANNEXURE “B” TO INDEPENDENT AUDITORS REPORT

The annexure referred to in paragraph 5 (ii) under heading “Report of the Other Legal and Regulatory Requirements” of our Report of even date to the Members of **KOPYBRIGHT INDIA LIMITED** (Formerly Known as Kopybright India Private Limited) (‘the Company’)

- i) a) A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, the Company does not have any intangible assets during the year.
 - b) All the Property, Plant and Equipment have been physically verified by the management during the year but there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - c) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, the title deeds of immovable properties are held in the name of the Company.
 - d) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to the information and explanations given to us and on the basis of our examination of the books of account, there are no any proceedings which have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii) a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable. There were no discrepancies of 10% or more in the aggregate for each class of inventory were noticed. The discrepancies noticed on verification between the physical stocks and the book records have been appropriately dealt with in the books of account.
 - b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; Hence, reporting under Clause 3(ii)(b) is applicable.

- iii) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b), (c), (d), (e) and (f) of the order are not applicable to the Company.
- iv) In our opinion and according to the information and explanations given to us, provisions of section 185 of the Companies Act 2013 in respect of loans to directors including entities in which they are interested have been complied with by the Company and the provisions of section 186 of the Companies Act 2013 are not applicable to the Company.
- v) The Company has not accepted deposits during the year from the Public. Hence, question of compliance with directives issued by the Reserve Bank of India and the provision of the section 73 to 76 or any other relevant provisions of the Companies Act 2013 and the other applicable rules framed there under, and compliance of any orders passed by the Company Law Board or National Company Law Tribunal does not arise. The provision of clause 3(v) of the Order is not applicable to the Company.
- vi) Central Government has prescribed maintenance of Cost Records under sections 148(1) of the Companies Act, 2013 for the products of the Company. According to the information and explanations given to us and in our opinion, the Company is not required to maintaining such cost records.
- vii) a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Goods and Service Tax, Duty of Customs, Cess, and any other material statutory dues with the appropriate authorities applicable to it. The Provisions relating to Sales Tax and Excise Duty are currently not applicable to the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employee State Insurance, Income Tax, Goods and Service Tax, Duty of Customs, Cess and other undisputed material statutory dues were in arrears, as at **31st March 2025** for a period of more than six months from the date they became payable except Income Tax for AY 2024-25.
- b) According to the information and explanations given to us, there are no material dues of Income Tax, Goods and Service Tax, and Duty of Customs which have not been deposited with the appropriate authorities on account of any dispute.
- viii) According to the information and explanations given to us, there are no transactions recorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

- ix)
 - a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - b) According to the information and explanations given to us, the Company is not declared willful defaulter by any bank or financial institution or other lender during the year.
 - c) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statement's monies raised by the Company by way of term loans were applied for the purpose for which those were raised.
 - d) According to the information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures during the year.
 - e) According to the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x)
 - a) According to the information and explanations given by the management, the Company has not raised any money by way of initial public offer or further public offer, hence not commented upon.
 - b) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi)
 - a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given by the management, we report that, no fraud by the Company or fraud on the Company by the officers and employees of the Company has been noticed or reported during the year.
 - b) According to the information and explanations given by the management, there is no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - c) As represented to us by the Management, there are no whistle blower complaints received during this year by the Company.

- xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- xiii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.
- xiv) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the Company does not have and is not required to have an internal audit system commensurate with the size and nature of its business.
- xv) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
(b) In our opinion, there is no core investment Company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors occurred during the year.
- xix) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the Balance Sheet date.



- xxi) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements, the Company does not have any Holding or Subsidiary Company, so the said clause does not apply to the Company.

For MANISH CHANDAK & ASSOCIATES

Chartered Accountants

Firm Registration No. **136824W**

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signed by
HEERALAL MANISH
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CHANDAK

CA MANISH CHANDAK

Partner

Membership No- No.153897
UDIN-25153897BMLJMZ1016

Place: Mumbai

Date : 19.09.2025

KOPYBRIGHT INDIA LIMITED**(Formerly Known as Kopybright India Private Limited)**

CIN U74999WB2018PLC224352

AUDITED BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 2025

PARTICULARS	NOTES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2025 (Rs. In Lakhs)	AS AT MARCH 31, 2024	AS AT MARCH 31, 2024 (Rs. In Lakhs)
I. EQUITY AND LIABILITIES					
SHAREHOLDER'S FUND					
Share Capital	2	3,43,22,500	343.23	3,43,22,500	343.23
Reserves and Surplus	3	13,24,83,133	1,324.83	5,21,20,012	521.20
		16,68,05,633	1,668.06	8,64,42,512	864.43
NON CURRENT LIABILITIES					
Long term borrowings					
Long Term Borrowings	4	16,00,76,430	1,600.76	11,74,45,751	1,174.46
Long Term Liabilities		6,47,370	6.47	2,39,924	2.40
Deferred tax liabilities (Net)	5	85,341	0.85	-	-
		16,08,09,141	1,608.09	11,76,85,675	1,177
CURRENT LIABILITIES					
Short Term Borrowing	6	8,09,90,015	809.90	6,78,21,702	678.22
Trade payables	7	9,09,89,210	909.89	6,01,40,886	601.41
Other current liabilities	8	2,20,21,965	220.22	24,55,717	24.56
Short Term Provision	9	2,73,11,368	273.11	1,87,55,500	187.56
		22,13,12,558	2,213.13	14,91,73,805	1,491.74
TOTAL		54,89,27,332	5,489.27	35,33,01,992	3,533.02
II. ASSETS					
NON CURRENT ASSETS					
Property , Plant & Equipment and Intangible Asset					
Property , Plant & Equipment (Net)	10	18,17,01,169	1,817.01	7,61,62,873	761.63
Intangible assets	10	-	-	-	-
Long -term loans and advances	11	-	-	-	-
Deferred tax Assets (Net)	12	-	-	16,078	0.16
		18,17,01,169	1,817.01	7,61,78,951	761.79
CURRENT ASSETS					
Inventories	13	20,54,40,860	2,054.41	13,50,53,860	1,350.54
Trade receivables	14	14,74,99,783	1,475.00	12,75,67,240	1,275.67
Cash and cash equivalents	15	48,73,498	48.73	45,20,318	45.20
Short-term loans and advances	16	68,34,044	68.34	84,20,623	84.21
Other Current Asset	17	25,77,978	25.78	15,61,000	15.61
		36,72,26,163	3,672.26	27,71,23,041	2,771.23
TOTAL		54,89,27,332	5,489.27	35,33,01,992	3,533.02

The notes form an integral part of these Financial Statements

In terms of our Report attached.

For **MANISH CHANDAK & ASSOCIATES**

CHARTERED ACCOUNTANTS

FIRM REG. NO.: 0136824W

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by MANISH
HEERALAL
CHANDAK

CA MANISH CHANDAK

Partner

M.NO. 153897

UDIN:25153897BMLJMZ1016

PLACE : MUMBAI

Date : 19.09.2025

For and behalf of the Board of

KOPYBRIGHT INDIA LIMITED

VEDANT
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signed by
VEDANT
BEHANY

VEDANT BEHANY

(Managing Director)

DIN :08719663

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signed by
NEERAV
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NEERAV BEHANY

(Director)

DIN :08202203

KOPYBRIGHT INDIA LIMITED**(Formerly Known as Kopybright India Private Limited)**

CIN U74999WB2018PLC224352

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

PARTICULARS	NOTES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2025 (Rs. In Lakhs)	AS AT MARCH 31, 2024	AS AT MARCH 31, 2024 (Rs. In Lakhs)
INCOME :					
Revenue from Operations	18	50,01,88,341	5,001.88	45,16,98,384	4,516.98
Other Income	19	45,19,873	45.20	2,31,033	2.31
TOTAL INCOME		50,47,08,214	5,047.08	45,19,29,417	4,519.29
EXPENSES:					
Cost of Material consumed	20	32,18,31,880	3,218.32	32,39,62,385	3,239.62
Employee Benefits Expense	21	1,35,47,906	135.48	1,01,66,753	101.67
Finance Cost	22	2,72,66,052	272.66	1,87,87,045	187.87
Depreciation and amortisation expense	10	1,06,17,338	106.17	74,23,599	74.24
Other Expenses	23	2,41,58,985	241.59	2,66,00,458	266.00
TOTAL EXPENSES		39,74,22,161	3,974.22	38,69,40,240	3,869.40
PROFIT BEFORE TAXATION		10,72,86,053	1,072.86	6,49,89,177	649.89
TAX EXPENSES:					
(1) Current tax		2,68,21,513	268.22	1,62,47,294	162.47
(2) Deffered Tax		1,01,419	1.01	(16,078)	(0.16)
(3) Previous year Adjustments		-	-	11,14,833	
PROFIT FOR THE YEAR		8,03,63,121	803.63	4,76,43,128	487.58

The notes form an integral part of these Financial Statements
In terms of our Report attached.

For MANISH CHANDAK & ASSOCIATES**CHARTERED ACCOUNTANTS****FIRM REG. NO.: 0136824W**

MANISH
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CHANDAK

Digitally signed by
MANISH HEERALAL
CHANDAK

CA MANISH CHANDAK**Partner****M.NO. 153897****UDIN:25153897BMLJMZ1016****PLACE : MUMBAI****Date : 19.09.2025****For and behalf of the Board of
KOPYBRIGHT INDIA LIMITED**

VEDANT
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Digitally
signed by
VEDANT
BEHANY

VEDANT BEHANY
(Managing Director)
DIN :08719663

NEERAV
BEHANY

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signed by
NEERAV
BEHANY

NEERAV BEHANY
(Director)
DIN :08202203

KOPYBRIGHT INDIA LIMITED

CIN U74999WB2018PLC224352

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

Particulars	As at March 31,2025	As at March 31,2024
A. Cash Flow From Operating Activities :		
Net profit before tax as per statement of profit and loss	10,72,86,053	6,49,89,177
<u>Adjustments for :</u>		
Depreciation	1,06,17,338	74,23,599
Finance Expense	2,72,66,052	1,87,87,045
Accrued liability for Gratuity	4,07,446	2,39,924
Operating Cash Flow Before Changes in Working Capital	14,55,76,889	9,14,39,745
Changes in current assets and liabilities		-
(Increase)/ Decrease in trade receivables	(1,99,32,543)	(4,21,41,490)
(Increase)/ Decrease in Other Current Assets	(10,16,978)	(14,36,000)
(Increase)/ Decrease in Short Loans and Advances	15,86,579	(17,18,597)
(Increase)/ Decrease in Inventories	(7,03,87,000)	(7,14,01,500)
Increase/ (Decrease) in trade payables	3,08,48,324	4,12,71,617
Increase/ (Decrease) in short term borrowings	1,31,68,313	2,16,65,198
Increase/ (Decrease) in other current Liabilities & Provisions	2,81,22,116	1,11,01,556
Cash Generated From Operations	12,79,65,700	4,87,80,529
Tax Paid	(2,68,21,513)	(1,73,62,127)
Payment of Taxes (Net of Refunds)	-	-
Net Cash Flow From Operating Activities (A)	10,11,44,187	3,14,18,402
B. Cash Flow From Investing Activities :		
Purchase of Fixed Assets	(11,61,55,634)	(6,05,33,862)
Sale of Fixed Assets	-	-
Long Term Loans & Advances	-	-
Net Cash Flow From Investment Activities (B)	(11,61,55,634)	(6,05,33,862)
C. Cash Flow From Financing Activities :		
(Repayment) / Borrowing from financial institutions/Others	4,26,30,679	4,70,42,622
Financial Expenses	(2,72,66,052)	(1,87,87,045)
Net Cash From / (Used In) Financing Activities (C)	1,53,64,627	2,82,55,577
Net Increase In Cash Or Cash Equivalents (A+B+C)	3,53,180	(8,59,884)
Cash And Cash Equivalents At The Beginning Of The Year	45,20,318	53,80,201
Cash And Cash Equivalents As At The End Of The Year	48,73,498	45,20,318

For MANISH CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO.: 0136824W

MANISH Digitally signed
by MANISH
HEERALAL HEERALAL
CHANDAK CHANDAK

CA MANISH CHANDAK

Partner

M.NO. 153897

UDIN:25153897BMLJMZ1016

PLACE : MUMBAI

Date : 19.09.2025

For and behalf of the Board of
KOPYBRIGHT INDIA LIMITED

VEDANT Digitally
signed by
VEDANT
BEHANY BEHANY

VEDANT BEHANY

(Managing Director)

DIN :08719663

NEERAV Digitally
signed by
NEERAV
BEHANY BEHANY

NEERAV BEHANY

(Director)

DIN :08202203

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Note 2 : SHARE CAPITAL	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Authorized Capital		
50,00,000 Equity shares of Rs.10" each with voting rights	5,00,00,000	5,00,00,000
	5,00,00,000	5,00,00,000
Issued, Subscribed and fully paid up Capital		
3432250 Equity shares of Rs.10" each with voting rights	3,43,22,500	3,43,22,500
	3,43,22,500	3,43,22,500

The Company has issued and subscribed one class of equity shares having a par value of ` 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Foot Note :

2.1 The details of shareholders holding more than 5% shares in the company

Sr no	Name of the Shareholder	AS AT MARCH 31, 2025		AS AT MARCH 31,2024	
		No.of shares	% of holding	No.of shares	% of holding
1	NEEMA BEHANY	-	0.00%	7,69,750	22.43%
2	VEDANT BEHANY	25,67,250	74.80%	21,48,100	62.59%
3	NEERAV BEHANY	3,50,000	10.20%	-	0.00%
	TOTAL	29,17,250	85.00%	29,17,850	85.01%

2.2 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares of Rs. 10/- each Fully Paid	AS AT MARCH 31, 2025		AS AT MARCH 31,2024	
	No.of shares	Rs.	No.of shares	Rs.
Outstanding at the beginning of the year	34,32,250	3,43,22,500	13,72,900	1,37,29,000
Add - Issued during the year - Bonus	-	-	20,59,350	2,05,93,500
Less - Bought back during the year	-	-		
Outstanding at the end of the year	34,32,250	3,43,22,500	34,32,250	3,43,22,500

2.3 Details of shares held by promoters in the Company:

Particulars		AS AT MARCH 31, 2025		As at 31-March-2024		
Sr no	Promoter's Name	No. of shares	% of total shares	No. of shares	% of total shares	% Change during the year
1	NEEMA BEHANY	-	-	7,69,750	22.43%	(0.22)
2	VEDANT BEHANY	25,67,250	74.80%	21,48,100	62.59%	0.12
3	NEERAV BEHANY	3,50,000	10.20%	-	0.00%	0.10
		29,17,250	85.00%	29,17,850	85.01%	

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Note 3 : RESERVES AND SURPLUS	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Statement of Profit and Loss -		
Opening balance	5,21,20,012	2,50,70,384
Add :Profit /(Loss) for the year	8,03,63,121	4,76,43,128
Less: Utilize against Bonus Share	-	2,05,93,500
Net Surplus in the Statement of Profit and Loss	13,24,83,133	5,21,20,012
	13,24,83,133	5,21,20,012
Note 4 : LONG TERM BORROWING	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Secured Loan		
HDFC Term Loan	53,93,859	1,01,82,883
ECGCL Loan	38,90,155	56,00,000
Bank & NBFC Bank	9,55,72,565	4,45,13,102
Unsecured Loan		
Loan From Director & Relative	20,91,947	13,51,082
Loan from Bank & NBFC	1,97,47,674	2,49,19,654
Loan from Corporates	3,33,80,230	3,08,79,030
	16,00,76,430	11,74,45,751
Note 5 : DEFERRED TAX LIABILITY	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Deferred Tax Liability (Net)	-	-
	-	-
Note 6 : SHORT TERM BORROWINGS	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Cash Credit - HDFC Bank (Primarily Secured against Stock and Bookdebts, Fixed Deposits)	8,09,90,015	6,78,21,702
	8,09,90,015	6,78,21,702
Note 7 : TRADE PAYABLES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Trade Payable ageing Schedule (Note- 24)	9,09,89,210	6,01,40,886
	9,09,89,210	6,01,40,886
Note 8 : OTHER CURRENT LIABILITIES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Audit Fees Payable	90,000	1,70,000
Director Remuneration Payable	1,08,000	60,000
Creditors for Expenses	60,44,605	22,25,717
Income Tax Payable FY 2023-24	1,57,79,360	
	2,20,21,965	24,55,717
Note 9 : SHORT TERM PROVISIONS	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Provision for Tax	2,54,62,919	1,62,47,294
Duties & Taxes	18,48,449	25,08,206
	2,73,11,368	1,87,55,500

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Note 11 : LONG TERM LOAN AND ADVANCES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
	-	-
Note 12 : DEFERRED TAX ASSET	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Deferred Tax Asset(Net)	-	-
Note 13 : INVENTORIES	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Inventories (As per inventory taken, valued and certified by a director)	20,54,40,860	13,50,53,860
	20,54,40,860	13,50,53,860
Note 14 : TRADE RECEIVABLE	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Secured, considered good (Note -25)	14,74,99,783	12,75,67,240
Unsecured, considered good		
Doubtful		
	14,74,99,783	12,75,67,240
Note 15 : Cash & Cash Equivalents	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Cash on Hand	2,37,777	1,68,781
Balances with Banks		
In Current Accounts	357	-
In FD Accounts	46,35,364	43,51,537
	48,73,498	45,20,318
Notes 16 : Short-term Loans and advances	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Others Loan & Advances	45,69,616	73,39,969
Other Deposit	22,64,428	10,80,654
	68,34,044	84,20,623
Notes 17 : Other Current Assets	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
Prepaid Expenses	3,72,478	-
IPO Related Expenses	6,99,500	-
Preliminary expenses	15,06,000	15,61,000
	25,77,978	15,61,000

KOPYBRIGHT INDIA LIMITED

NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2025

Note 18 : Revenue from Opertaion	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
<u>Sales of Products</u>		
Domestic Sales	50,01,88,341	45,16,98,384
	50,01,88,341	45,16,98,384
Note 19 : Other Income	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
Commission	42,58,500	-
Interest income	2,61,373	2,31,033
	45,19,873	2,31,033
Note 20 : CHANGES IN INVENTORY	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
Opening Stock	13,50,53,860	6,36,52,360
Add: Purchases	39,22,18,880	39,53,63,885
Less: Closing stock	20,54,40,860	13,50,53,860
(As per inventory taken, valued and certified by a director)		
	32,18,31,880	32,39,62,385
Note 21 : Employee Benefits Expense	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
Salaries, Wages & bonus	96,19,480	73,71,688
Director Remuneration	30,00,000	22,26,000
Staff welfare expenses	5,20,980	3,29,141
Gratuity Expenses	4,07,446	2,39,924
	1,35,47,906	1,01,66,753
Note 22 : Finance Cost	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
Interest on CC A/c	61,50,728	54,52,909
Bank charges, Loan Processing and Forward Contract Charges	24,63,961	14,00,664
Interest on Loan	1,86,51,363	1,19,33,472
	2,72,66,052	1,87,87,045
Note 23 : Administrative And Other Cost	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
Clearing & Forwarding Charges	20,27,313	5,16,792
Audit fees	1,00,000	1,00,000
Legal & Professional Fees	1,63,574	6,55,556
Travelling & Convenyence	15,71,593	4,40,735
Rent & Taxes	2,25,000	9,69,800
Power & Fuel	16,02,149	16,62,306
Repair & Maintanance	18,23,948	17,65,112
Jobwork Charges	-	4,01,784
Insurance	5,04,791	5,44,912
Licence Fees	3,26,000	5,66,940
Office Expenses	14,86,422	20,84,613
Printing & Stationery	8,136	14,567
Preliminary Expenses w/off	55,000	55,000
Tender Expenses	2,38,191	13,25,886
Transportation Expenses	1,40,26,868	1,54,96,455
	2,41,58,985	2,66,00,458

KOPYBRIGHT INDIA LIMITED

CIN U74999WB2018PLC224352

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

Note 25-Trade Payables Ageing Schedule

Particulars	As at March 31, 2025				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME				-	-
(ii) Others	8,34,82,563	75,06,647		-	9,09,89,210
(iii) Disputed dues - MSME		-	-	-	-
(iv) Disputed dues - Others		-	-	-	-
Total (Current Year)	8,34,82,563	75,06,647	-	-	9,09,89,210

Note 25.1 -Details of dues to Micro, Small and Medium Enterprises as per MSMED Act, 2006 The interest & dues payable to Micro and Small Enterprises (MSME) is based on the information available with the Company and takes into account only those suppliers who have responded to the enquiries made by the Company for this purpose.

Note 25.2-Trade Payables Ageing Schedule

Particulars	As at March 31, 2024				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-		-	-
(ii) Others	6,01,40,886	-	-	-	6,01,40,886
(iii) Disputed dues - MSME		-	-	-	-
(iv) Disputed dues - Others		-	-	-	-
Total (Current Year)	6,01,40,886	-	-	-	6,01,40,886

Note 26 -Trade Receivable Ageing Schedule(F.Y 24-25)

Particulars	Outstanding for following periods from due date of payment					
	Less Than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i)Undisputed Trade Receivable	12,72,55,777	1,82,55,471	19,88,535			14,74,99,783
(ii)Undisputed Trade Receivable	-	-	-	-	-	-
(iii)Disputed Trade Receivable	-	-	-	-	-	-
(iv)Disputed Trade Receivable	-	-	-	-	-	-
Total (Current Year)	12,72,55,777	1,82,55,471	19,88,535	-	-	14,74,99,783

Note 26.1 -Trade Receivable Ageing Schedule(F.Y 23-24)

Particulars	Outstanding for following periods from due date of payment					
	Less Than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
(i)Undisputed Trade Receivable	12,52,20,303	21,17,136		2,29,801		12,75,67,240
(ii)Undisputed Trade Receivable	-	-	-	-	-	-
(iii)Disputed Trade Receivable						-
(iv)Disputed Trade Receivable	-	-	-	-	-	-
Total (Current Year)	12,52,20,303	21,17,136	-	2,29,801	-	12,75,67,240

1 Significant Accounting Policies

i Basis of preparation of financial statements

The financial statement of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), on an accrual basis of accounting under the historical cost convention. The financial statements comply in all material aspects with the Accounting Standards as specified in an Annexure to the Companies (Accounting Standards) Rules, 2006 (as amended) read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as per Notification No. G.S.R. 111(E) issued under section 133 of the Companies Act, 2013.

ii Classification as per Companies (Accounting Standard) Rules, 2006:

The Company is a Small and Medium sized Company (SMC) as defined in the General Instructions to Companies (Accounting Standards) Rules, 2006. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized company.

2 Classification of Assets and Liabilities

The Balance Sheet and the Statement of Profit and Loss, including related notes, are prepared and presented as per the requirements of Schedule III to the Companies Act, 2013. All assets and liabilities have been classified and disclosed as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III. Based on the nature of services and the time between the acquisition of assets for rendering of services and their realization into cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current - non current classification of assets and liabilities.

3 Use of estimates:

The preparation and presentation of financial statement in conformity with Indian GAAP requires management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

4 Fixed Assets and Depreciation:

a Fixed Assets are stated at cost less accumulated depreciation. Cost includes all expenses incurred to bring assets to its present location.

b

Depreciation is charged on a pro-rata basis from the date of addition, or as the case may be, up to the date on which the asset has been sold, discarded, demolished or destroyed.

c Assets costing less than Rs. 5000 each are fully depreciated in the year of acquisition.

d Depreciation has been provided as per the WDV method of the Companies Act, 2013 , which is as follows:

Assets	Dep Rate
Office Premises/Factory	10%
Computers	63.16%
Furniture	25.88%
Office Equipment	#REF!
Car	0.00%

5 Revenue Recognition

a The policy of the company is to account all Incomes on Accrual Basis.

b Revenue is recognized to the extent that it is possible that the economic benefits will flow to the Company and the revenue can be reliably measured. In case of sale of goods / services, revenue is recognized when the significant risks and rewards of ownership of goods / services which is generally on dispatch of goods. Revenue is recorded net of taxes and duties.

6 Expenditure

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

7 Employee Benefits:

a Short Term Employee Benefit

All employee benefits which fall due wholly within twelve months after the end of the period in which employee renders the related service are classified as short-term employee benefits. Undiscounted value of short term benefits such as salaries, wages, bonus and leave encashment are recognized in the period in which the employee renders the related service.

8 Operating Lease:

Lease arrangements where risks and rewards incident to ownership of an asset substantially vests with lessor are classified as operating lease. Rental expense on assets obtained under operating lease arrangements are recognized in a statement of Profit and Loss on a straight-line basis over the lease term.

9 Earnings per Share:

The Calculation of Earnings per Share is calculated in accordance with Accounting Standard (AS) – 20 issued by the Institute of Chartered Accountants of India.

Basic earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by weighted average number of equity shares outstanding during the year. For the purpose of calculating Diluted Earning Per Share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

10 Taxes on Income:**a Current Tax:**

Tax on income for the current period is determined on the basis of the taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961, and based on expected outcome of assessment / appeals.

b Deferred Tax:

Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year, and quantified using the tax rates and laws enacted or substantively enacted as on the balance sheet date. Deferred tax assets/liabilities are recognized and carried forward to the extent there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

c Deferred tax relating to items directly recognised in reserves are recognised in reserves not in the statement of profit and loss.

d Minimum Alternative Tax (MAT) under the provisions of Income Tax act, 1961 is recognized as current tax in the Statement of Profit & Loss. The Credit available under the act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set off against the normal tax liability. MAT Credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

11 Provisions, Contingent Liabilities and Contingent Assets:

a Contingent Liabilities are disclosed by way of notes to accounts. Disclosure is not made if the possibility of an outflow of the future economic benefits is remote.

b The Company recognizes as Provisions, the liabilities being present obligations arising out of past events, the settlement of which is expected to result in an outflow of resources and which can be measured only by using a substantial degree of estimation.

c Contingent Liabilities are disclosed by way of note to the financial statements after careful evaluation by the management based on the facts and legal aspects of the matter involved.

d Contingent Assets are neither recognized nor disclosed.

12 Other Expenses Includes:

	2024-25 Rupees	2023-24 Rupees
Payment to Auditors	1,00,000	1,00,000

13 Related Party Transactions**i) Name of related parties and description of relationship (with whom transaction have taken place during the year):****1 Key Management Personnel**

1	Vedant Behany	Director
2	Neerav Behany	Director

ii) Transactions with the related parties taken place during the year :

Sr. No.	Name of the Persons/Party	Relation	Nature of Transaction	Amount as at 31st March 2025 Amount (Rs.)	Amount as at 31st March 2024 Amount (Rs.)
1	Vedant Behany	Director	Unsecured Loan	6,00,000	13,51,082
2	Vedant Behany	Director	Unsecured Loan	14,91,947	-
3	Landmark Computer Print	Director's Partnership Firm	Purchase Transaction	6,08,00,509	1,44,08,944
4	Landmark Computer Print	Director's Partnership Firm	Sales Transaction	4,54,05,965	4,97,07,173
5	Vedant Behany	Director	Remuneration	24,00,000	12,00,000
6	Neerav Behany	Director	Remuneration	6,00,000	-
7	Neema Behany	Director	Remuneration	-	9,66,000
8	Gopal Heda	Director	Remuneration	-	60,000

14 Earnings Per Share :

Earnings per share is calculated in accordance with Accounting Standard (AS - 20) issued by the Institute of Chartered Accountants of India:

	As at 31st March 2025	As at 31st March 2024
Basic / Diluted EPS		
NPAT as per statement of profit & loss including extra ordinary items	8,03,63,121	4,76,43,128
Net profit for calculation of basic EPS	8,03,63,121	4,76,43,128
Weighted average number of equity shares in calculating basic EPS	34,32,250	34,32,250
Weighted average number of equity shares in calculating Diluted EPS	34,32,250	20,16,094
Basic EPS :	23.41	13.88
Diluted EPS :	23.41	23.63

15 Dues to Small – Scale Industrial Undertakings and Dues to Micro and Medium Enterprises:

There are no amounts payable to any Small Scale Industries Undertaking, including interest outstanding for more than 30 days

16 There are no contingent liabilities to be reported as on Balance Sheet date.

17 The notes not forming part of the financial statement are either NIL or not reportable.

18 Previous year's figures have been regrouped, rearranged and reclassified wherever necessary in order to conform to the current year's presentation.

19 Ratios

Ratios	Numerator	Denominator	FY 2024-25	FY 2023-24	% of Change
Current Ratio	Current Assets	Current Liabilities	1.66	1.86	(0.20)
Debt Equity Ratio	Total Debt	Shareholder's Equity	0.96	1.36	(0.40)
Return on Equity Ratio	Net Profit after taxes	Average Shareholder's	0.63	0.76	(0.13)
Inventory Turnover Ratio	COGS	Average Inventory	1.89	4.80	(2.91)
Trade Receivables turnover ratio	Net Credit Sales	Average trade receivables	3.64	7.08	(3.44)
Trade payables turnover ratio	Net Credit Purchases	Average trade payables	2.72	4.49	(1.77)
Net capital turnover ratio	Total Sales	Working capital (CA-CL)	6.86	7.06	(0.20)
Net profit ratio	Net Profit	Sales	16.07	10.55	5.52
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.81	0.97	(0.16)
Return on investment	Net return on investment	Investment	0.48	0.55	(0.07)

As per our attached report of even date

For MANISH CHANDAK & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REG. NO.: 0136824W

MANISH
HEERALAL
CHANDAK

Digitally signed by
MANISH HEERALAL
CHANDAK

CA MANISH CHANDAK

Partner

M.NO. 153897

UDIN:25153897BMLJMZ1016

PLACE : MUMBAI

Date : 19.09.2025

For and behalf of the Board of

KOPYBRIGHT INDIA LIMITED

VEDANT
BEHANY

Digitally
signed by
VEDANT
BEHANY

VEDANT BEHANY
(Managing Director)

DIN :08719663

NEERAV
BEHANY

Digitally signed
by NEERAV
BEHANY

NEERAV BEHANY
(Director)

DIN :08202203