

LLOYDS SURYA PRIVATE LIMITED

CIN: U35105MH2023PTC411952

2nd ANNUAL REPORT

FY 2024 - 25

LLOYDS SURYA PRIVATE LIMITED
BALANCE SHEET AS AT 31st March'2025
CIN : U35105MH2023PTC411952

(Rs. 'Lacs)

	PARTICULARS	NOTE	As at 31st March'25	As at 31st March'24
(I)	ASSETS			
(1)	Non-Current Assets :-			
	(a) Property, Plant and Equipment	2	327.63	-
(2)	Current Assets :-			
	(a) Financial Assets			
	(i) Cash and Cash Equivalents	3	33.81	9.40
	(b) Other Current Assets	4	1,085.76	0.17
	TOTAL		1,447.20	9.57
(II)	EQUITY AND LIABILITIES			
(1)	EQUITY :-			
	(a) Equity Share Capital	5	10.00	10.00
	(b) Other Equity	6	(28.92)	(0.65)
			(18.92)	9.35
	LIABILITIES :-			
(1)	Non Current Liabilities :-			
	(a) Financial non - current liabilities			
	(i) Long term Borrowings	7	794.94	-
(2)	Current Liabilities :-			
	(a) Financial current liabilities			
	(i) Borrowings	8	661.74	-
	(ii) Trade Payables	9	0.04	-
	(b) Other Current Liabilities	10	9.40	0.22
	TOTAL		1,447.20	9.57

Accompanying notes forming part of financial statements

1 to 12

As per our Report of even date attached

As per our Report of Even Date

For **Todarwal & Todarwal LLP**

Chartered Accountants

Firm Registration No W100231

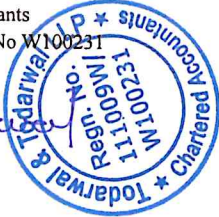
Kunal Todarwal
Partner

M.No.: 137804

Place : Mumbai

Dated : 22th April '2025

UDIN : 25137804BMITB02115



For & on behalf of the Board

LLOYDS SURYA PRIVATE LIMITED

CIN : U35105MH2023PTC411952

[Signature]

Rajesh Gupta

Director

DIN : 00028379

Place : Mumbai

Dated : 22th April '2025



[Signature]

Madhur Gupta

Director

DIN : 06735907

Place : Mumbai

Dated : 22th April '2025

LLOYDS SURYA PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March' 2025
CIN : U35105MH2023PTC411952

		(Rs. 'Lacs)		
	PARTICULARS	NOTE	As at 31st March'25	As at 31st March'24
I	Revenue From Operations		-	-
II	Total Income (I)		-	-
III	Expenses :-			
	Finance Costs	11	16.94	-
	Depreciation and Amortization Expense	2	10.11	-
	Other Expenses	10	1.22	0.65
	Total Expenses (IV)		28.27	0.65
IV	Profit Before Exceptional Items and Tax (III-IV)		(28.27)	(0.65)
V	Exceptional Items		-	-
VI	Profit Before Tax (V - VI)		(28.27)	(0.65)
VII	Tax Expense:			
	(1) Current Tax		-	-
	(1) Deferred Tax		-	-
VIII	Profit/(Loss) for the Period (VII-VIII)		(28.27)	(0.65)
IX	Other Comprehensive Income:			
	(i) Items that will not be reclassified to Profit and Loss			
	(a) Fair value changes of investments in equity shares & MF		-	-
	(ii) Income Tax relating to items that will not be reclassified to P & L		-	-
X	Total Comprehensive Income for the period (IX+X)		(28.27)	(0.65)
XI	Earnings Per Equity Share:			
	(1) Basic (in figures)	8	(0.03)	(0.00)
Accompanying notes forming part of financial statements		1 to 12		


As per our Report of even date attached

As per our Report of Even Date

For **Todarwal & Todarwal LLP**

Chartered Accountants

Firm Registration No. W-100231


Kunal Todarwal
Partner

M.No.: 137804

Place : Mumbai

Dated : 22th April '2025

UDIN : 251378040MIT0B2115

For & on behalf of the Board

LLOYDS SURYA PRIVATE LIMITED

CIN : U35105MH2023PTC411952



Rajesh Gupta

Director

DIN : 00028379

Place : Mumbai

Dated : 22th April '2025




Madhur Gupta

Director

DIN : 06735907

Place : Mumbai

Dated : 22th April '2025

LLOYDS SURYA PRIVATE LIMITED
CASH FLOW AS AT 31ST MARCH, 2025

(Rs. 'Lacs)

PARTICULARS	31st March, 2025	31st March, 2024
Cash Flow from Operating activities		
Net Profit Before Tax & Extraordinary Items	(28.27)	(0.65)
Add : Depereciation	10.11	
Operating profit Before Working Capital Changes	(18.16)	(0.65)
Changes in Working Capital:		
Increase /(decrease) in other current liabilities & Trade payable	9.22	0.22
(Increase)/decrease in other current assets	(1,085.58)	(0.17)
Cash Generated from Operation	(1,094.52)	(0.61)
Net Cash Flow from Operation.....(A)	(1,094.52)	(0.61)
Purchase of Vehicle	(337.74)	
Net Cash flow From Investing activities.....(B)	(337.74)	-
Issue of Share Capital	-	10.00
Loan from Related parties	501.00	
Loan taken for vehicle	955.68	-
Net Cash flow From Financing activities.....(C)	1,456.68	10.00
Net increase in Cash & Cash Equivalent (A+B+C)	24.42	9.39
Cash & cash Equivalent at the beginning of the year	9.39	-
Cash & cash Equivalent at the end of the year	33.82	9.39
Components of Cash and Cash equivalents		
(a) Cash on Hand		
(b) Balance with Schedule Bank in : Current account	33.81	9.40
Total cash and Cash Equivalents	33.81	9.40

Accompanying notes forming part of financial statemnets

As per our Report of Even Date

For Todarwal & Todarwal LLP

Chartered Accountants

Firm Registration No. W100231



Kunal Todarwal
Partner

M.No.: 137804

Place : Mumbai

Dated : 22th April '2025

UDIN : 25137804BmIT0B2115

For & on behalf of the Board

LLOYDS SURYA PRIVATE LIMITED

CIN : U35105MH2023PTC411952



Rajesh Gupta
Director

DIN : 00028379

Place : Mumbai

Dated : 22th April '2025

Madhur Gupta
Director

DIN : 06735907

Place : Mumbai

Dated : 22th April '2025

LLOYDS SURYA PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2025

A. Equity Share Capital

PARTICULARS	No. of shares	Amount
Balance as at March 31, 2024		
Changes in equity share capital during the year	10,00,000	10,00,000
Balance as at March 31, 2024	10,00,000	10,00,000
Changes in equity share capital during the period	-	-
Balance as at March 31, 2025	10,00,000	10,00,000

B. Other Equity

(Rs. 'Lacs)

PARTICULARS	Reserve and Surplus	Total
Balance as at March 31, 2023	-	-
Profit for the period	(0.65)	(0.65)
Other Comprehensive Income for the year	-	-
Bonus share issued	-	-
Balance as at March 31, 2024	(0.65)	(0.65)
Profit for the period	(28.27)	(28.27)
Other Comprehensive Income for the period	-	-
Bonus share issued	-	-
Balance as at March 31, 2025	(28.92)	(28.92)

For Todarwal & Todarwal LLP

Chartered Accountants

Firm Registration No W100231

Kunal Todarwal

Kunal Todarwal
Partner

M.No.: 137804

Place : Mumbai

Dated : 22th April '2025

UDIN : 25137804BMITQB2115



For & on behalf of the Board

LLOYDS SURYA PRIVATE LIMITED

CIN : U35105MH2023PTC411952

Rajesh Gupta

Rajesh Gupta

Director

DIN : 00028379

Place : Mumbai

Dated : 22th April '2025



Madhur Gupta

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Director

DIN : 06735907

Place : Mumbai

Dated : 22th April '2025

LLOYDS SURYA PRIVATE LIMITED

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025.

NOTE – 1

1. Corporate Information

The Company is a Private Limited Company CIN: U35105MH2023PTC411952, having its Registered Office in the State of Maharashtra. To carry on the business as an energy company and it will offers generates and distributes solar, wind, and hydro power, as well as builds and manages renewable energy projects and to carry on the business as consultants and Contractors in setting up of all types for production of Electrical energy.

2. Basis of preparation of financial statements

2.1 Statement of Compliance

These financial statements are prepared in accordance and in compliance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.

Ind AS financial statements is applicable to the company as IND —AS is mandatorily applicable to its Parent Company i.e. "M/s Lloyd Metal and Energy Limited" a listed company.

2.2 Accounting convention

The financial statements have been prepared on historical cost basis, accrual and going concern basis. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in Companies Act, 2013. Based on the nature and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2.3 Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual



result could differ from these estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

3. Significant Accounting Policies

3.1 Taxation

Income Tax Expense represents the sum of the tax currently payable and deferred tax.

Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from Profit before tax as reported in the statement of profit & loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for current and prior periods, to the extent unpaid, is recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods (assessment year wise and not cumulative), the excess shall be recognized as an asset.

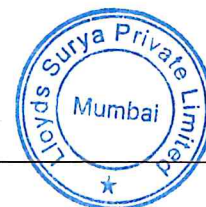
Since the excess tax paid may not be recovered / realized within one year from the balance sheet date, the same is presented under non-current assets.

Deferred Tax

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred Tax Assets are not recognized if there is probable chance that future taxable Profit will not be available in near future against which they can be realized.

3.2 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Contingent Liabilities are not recognized but are disclosed in the notes based on the judgement of the management. Contingencies the likelihood of which is remote are not disclosed in the



Financial Statements. Contingent Assets are not recognized until the contingency has been resolved and amounts are received or receivable.

3.5 Earning Per Share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year /period.



LLOYDS SURYA PRIVATE LIMITED
Note: 2 Property, Plant and Equipment

(₹ in Lacs)

Particulars	Gross carrying amount			Accumulated depreciation/amortisation			Net carrying amount	
	As at 1st April, 2024	Additions	Deletions	As at 31st March'25	As at 1st April, 2024	For the Year	On disposals	As at 31st March'25
Owned Assets								
Vehicle	-	337.74	-	337.74	-	10.11	-	327.63
Total - Property, Plant and Equipment	-	337.74	-	337.74	-	10.11	-	327.63



LLOYDS SURYA PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2025

(Rs. 'Lacs)

NOTE - 3 CASH AND CASH EQUIVALENTS	As at 31st March '25	As at 31st March '24
Balance with Banks		
Current Account	33.81	9.40
TOTAL	33.81	9.40

NOTE - 4 OTHER CURRENT ASSETS	As at 31st March '25	As at 31st March '24
Advance to Vendors	992.05	-
Security Deposits	0.10	0.10
GST Receivable	86.30	0.07
Prepaid Expenses	3.11	-
TDS/TCS	4.20	-
TOTAL	1,085.76	0.17

NOTE - 5 SHARE CAPITAL	As at 31st March '25	As at 31st March '24
Authorized Share capital		
10,00,000 Equity Share of Rs. 1/- each	10.00	10.00
TOTAL	10.00	10.00
ISSUED SUBSCRIBED AND PAID UP SHARE CAPITAL		
10,00,000 Equity Shares of Rs. 1/- Each fully paid up	10.00	10.00
TOTAL	10.00	10.00

Terms /rights attached to equity Shares

The company has only one class of equity shares having a par value of ₹. 1 per share. Each holder of equity shares is entitled to one vote per share . In the event of liquidation of the company ,the holders of equity shares will be entitled to receive remaining assets of the company , after distribution of all preferential liabilities The distribution will be in proportion to the number of equity shares held by the shareholders.

Detailed of Shareholder's holding more than Five percent Equity Shares

Name of Shareholder's	As on 31.03.2024	As on 31.03.2024
Lloyds Metals & Energy Ltd	9,99,999	9,99,999

Shareholding of Promoters are as below :-

Share held by promoters at the end of the year

Promoter Name	No.of Share	% of shares
Rajesh Rajnarayan Gupta	1	0.00%
Lloyds Metals & Energy Ltd	9,99,999	100.0%



LLOYDS SURYA PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2025

(Rs. 'Lacs)

NOTE - 6 OTHER EQUITY		As at 31st March'25	As at 31st March'24
RESERVES AND SURPLUS			
(A) Surplus - opening Balance		(0.65)	-
Add :-			
Transfer from Statement of Profit & Loss		(28.27)	(0.65)
Closing Balance		(28.92)	(0.65)
TOTAL		(28.92)	(0.65)

NOTE - 7 LONG TERM BORROWINGS		As at 31st March'25	As at 31st March'24
Vehicle Loan		794.94	-
Total - Borrowings		794.94	0.00

The company has availed a vehicle loan from HDFC Bank for a period of 5 years to purchase vehicles. The EMI payments will commence from next year.

NOTE - 8 SHORT TERM BORROWINGS		As at 31st March'25	As at 31st March'24
Short Term Borrowings - Vehicle Loan		160.74	-
Loans and advances from related parties		501.00	-
TOTAL		661.74	-

NOTE - 9 OTHER CURRENT LIABILITIES		As at 31st March'25	As at 31st March'24
Liabilities for Expenses		8.51	0.20
Statutory Liability		0.88	0.03
TOTAL		9.39	0.23

NOTE -10 TRADE PAYABLE		As at 31st March'25	As at 31st March'24
Dues to creditors other than Micro, Small and Medium Enterprises		0.04	-
TOTAL		0.04	0.00

TRADE PAYABLE	Outstanding for following periods from due date of payment#			
	> 1 year	1 - 2 Year	2-3 Year	More than 3 year
(i) MSME	-	-	-	-
(ii) Others	0.04	-	-	-

NOTE 11: FINANCE COSTS		As at 31st March'25	As at 31st March'24
Interest Expense:			
(i) Vehicle Loan		8.11	-
(ii) Others		8.83	-
TOTAL		16.94	0.00

NOTE -12 OTHER EXPENSES		As at 31st March'25	As at 31st March'24
Audit fees		0.20	0.20
Consultancy charges		0.04	0.25
Secretarial Expenses		0.13	0.05
Other Expenses		0.85	0.15
TOTAL		1.22	0.65



LLOYDS SURYA PRIVATE LIMITED
List of Related Parties as on 31st Marh, 2025
As per Section 2(76) of Companies Act, 2013

1	a director or his relative	
a.	Madhur Rajesh Gupta	Director
	Rajesh Rajnatayan Gupta	Relative - Father
	Renu Rajesh Gupta	Relative - Mother
	Tulsi Madhur Gupta	Relative - Wife
	Priyanka Maheshwari	Relative - Sister
b.	Rajesh Rajnatayan Gupta	Director
	Renu Rajesh Gupta	Relative - Wife
	Madhur Rajesh Gupta	Relative - Son
	Priyanka Maheshwari	Relative - Daughter
	Tulsi Madhur Gupta	Relative - Son's Wife
	Harsh Maheshwari	Relative - Daughter's Husband
	Mukesh Rajnarayan Gupta	Relative - Brother

2	A key managerial personnel or his relative	
	Nil	

3	A firm, in which a director, manager or his relative is a partner	
a	Madhur Gupta is Partner in	
	Growaxis Trading LLP	Designated Partner
	Visiofy Trading LLP	Designated Partner
	Prosperplus Trading LLP	Designated Partner
	Snowwhite Realty Developers LLP	Designated Partner
	Lloyds Metals & Minerals Trading LLP	Designated Partner
	Plutus Trade & Commodities LLP	Designated Partner
	Aeon Trading LLP	Designated Partner
c	Rajesh Rajnarayan Gupta	Director
	Lloyds Metals & Minerals Trading LLP	Designated Partner

4	a private company in which a director or manager or his relative is a mem	
a	Madhur Rajesh Gupta	
	R2TM Private Limited	Director
	Indrajit Properties Private Limited	Director
	Hemdil Estates Private Limited	Director
	Trofi Chain Factory Private Limited	Director
	BBV Forum	Relative (Father) is Director
c	Rajesh Rajnarayan Gupta	Director
	R2TM Private Limited	Director
	BBV Forum	Relative (Son) is also Director
	Indrajit Properties Private Limited	Director
	Hemdil Estates Private Limited	Relative (Son) is Director
	Trofi Chain Factory Private Limited	Relative (Son) is Director
	AMVAK Private Limited	Relative (Brother) is Director

5	a public company in which a director or manager is a director or and holds along with	
a	Madhur Rajesh Gupta	
	Lloyds Infrastructure & Construction Ltd	Director
	Lloyds Surya Private Limited	Director
	Lloyds Enterprises Limited	Relative (Father) is Director
	Lloyds Metals and Energy Limited	Executive Director & Shareholder
	Lloyds Logistics Private Limited	Relative (Father) is Director
b	Rajesh Rajnarayan Gupta	
	Lloyds Enterprises Limited	Director
	Lloyds Logistics Private Limited	Director
	Lloyds Metals and Energy Limited	Manading Director & Shareholder
	Lloyds Surya Private Limited	Director
	Lloyds Infrastructure & Construction Limited	Relative (Son) is Director
	Lloyds Engineering Works Limited	Relative (Brother) is Whole Time Director

6	any body corporate whose Board of Directors, managing director or manager is	
	Nil	

7	any person on whose advice, directions or instructions a director or manager is	
	Nil	

8	any body corporate which is-	
a	Lloyds Metals and Energy Limited	Holding Company

b. Related Party Transaction for the year ended 31st March' 2024	10,00,000	10,00,000
M/s Lloyds Metals & Energy Ltd		
- Investment in Equity shares	-	10.00
- Loan from Related Parties	501.00	-
- Interest on Loan (Gross)	8.83	-
- Outstanding as on balance sheet date	501.00	-



LLOYDS SURYA PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2025

NOTE - 13 ACCOMPANYING NOTES TO FINANCIAL STATEMENT

	As at 31st March '25	As at 31st March '24
1 Earning Per Share (i.e Basic EPS)		
Particulars		
Number of Equity Share at the incorporation of the company/beginning of the year (Nos)	10,00,000	10,00,000
Number of Equity Share at the end of the year (Nos)	10,00,000	10,00,000
Weighted Average Number of Equity Shares Outstanding during the year(A)	10,00,000	10,00,000
Face Value of Equity Share each (in Rs.)	1	1
Profit After Tax available for Equity Shareholders (B)	(28.27)	(0.65)
Basic Earning Per Share (B/A)	(0.03)	(0.00)

2 Payment made to Auditor

	As at 31st March '25	As at 31st March '24
Particulars		
Audit Fees	0.20	0.20
TOTAL	0.20	0.20

- 3 The Balance Sheet has been made in Compliance with the Companies (Indian Accounting Standards) Rules 2015.
- 4 On the basis of replies received by the Company in response to enquiries made, there are no dues payable as at the year end to Micro, Small and Medium Enterprises nor are there other particulars that are required to be disclosed under the Companies Act, 2013 or the Micro, Small and Medium Enterprises Development Act, 2006.
- 5 The Company has only one business segment and hence segment reporting is not applicable.
- 6 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 7 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 8 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 9 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- 10 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- 11 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- 12 The Company has not been sanctioned working capital limits during the year from banks or financial institutions on the basis of security of current assets of the company.
- 13 Corporate Social Responsibility (CSR) is not applicable to the Company as per the provision of Section 135 of the Companies Act, 2013.

As per our Report of even date attached

As per our Report of Even Date
 For **Todarwal & Todarwal LLP**
 Chartered Accountants
 Firm Registration No W100231

Kunal Todarwal
 Partner
 M.No.: 137804
 Place : Mumbai
 Dated : 22th April '2025



For & on behalf of the Board
LLOYDS SURYA PRIVATE LIMITED
 CIN : U35105MH2023PTC411952

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 Director
 DIN : 00028379
 Place : Mumbai
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