

INDO-SWISS CENTRE OF EXCELLENCE

Financial Statements

For the year ended 31st March, 2025

Registered Office:

3A, Vascon Weikfield Chambers, Shri Satpal Malhotra Marg, Nagar Road , Pune -411014

Auditors:

M/s Khandelwal Jain & Associates, 1st Floor, Alankar Cinema Building , Near Pune Station, Pune -411001

Bankers:

Axis Bank, kalyani Nagar Branch, Pune - 411014

HDFC Bank, Kalyani Nagar Branch, Pune - 411006

Company Secretary:

CS. Mr. Gaurav Bhutada

INDO-SWISS CENTRE OF EXCELLENCE

3A, Vascon Weikfield Chambers Nagar Road Pune 411014.

CIN: - U80102PN2016NPL164448

Email: - sunil_gijare@weikfield.com Ph:- 020-66478300

LIST OF DIRECTORS AS ON 31ST MARCH 2025

DINN/PAN	Name of Director	Date of Appointment	Address	Nationality
00129609	Mr. Ashwini Baldevraj Malhotra	12/05/2016	A-8, Forest Park, Nagar Road, Opp. Darga Pune 411014.	Indian
00129504	Mr. Mukesh Satpal Malhotra	12/05/2016	A-9, Forest Park, Nagar Road, Opp. Darga Pune 411032.	Indian
07553399	Mr. Milind Ram Wagle	25/07/2017	Flat No 401, Varad Vastu, Jai Shivganga Soc Mayur Colony, Kothrud Pune 411038.	Indian
03011334	Mr. Rajendra Madhao Jog	20/04/2022	C-16, Garden Estate, Nagras Road, Aundh Pune 411007.	Indian

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
M/S INDO-SWISS CENTRE OF EXCELLENCE**

Mukesh Malhotra

**MR. MUKESH MALHOTRA
DIRECTOR
DIN NO. 00129504**

Ashwini Malhotra

**MR. ASHWINI MALHOTRA
DIRECTOR
DIN NO. 00129609**

Date: - 25-07-2025
Place:-



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NOTICE

Notice is hereby given that the Ninth Annual General Meeting of the Members of the **INDO-SWISS CENTRE OF EXCELLENCE** will be held at its Registered Office situated at 3A Vascon Weikfield Chambers, Shri Satpal Malhotra Marg, off Nagar Road, Pune 411014 on 28/09/2025 at 04:30 PM to consider the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Balance Sheet as of 31st March 2025 together with the report of the Board of Directors and Auditors' thereon.
2. To ratify the appointment of M/s Khandelwal Jain & Associates, Chartered Accountants (FRN No: -139253W), as Statutory Auditors of the Company and for the purpose, to pass with or without modification(s) the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions of the Companies Act, 2013 (the "Act") read with Rule 3(7) of the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the Company hereby ratifies the appointment of M/s Khandelwal Jain & Associates, Chartered Accountants (FRN No:-139253W), as the Statutory Auditors of the Company to hold office from the conclusion of this meeting until the conclusion of the Annual General Meeting to be held for the financial year 2025-26 on such remuneration as may be determined by the Board of Directors."

**BY AN ORDER OF THE BOARD OF DIRECTORS OF,
M/S INDO-SWISS CENTRE OF EXCELLENCE**

Mukesh Malhotra

**MR. MUKESH MALHOTRA
CHAIRMAN & DIRECTOR
DIN NO. 00129504**



Date: 25-09-2025

Place:

INDO-SWISS CENTRE OF EXCELLENCE

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NOTES:

1. A member is entitled to attend and vote at the Annual General meeting (the "Meetings") is entitled to appoint a proxy to attend and vote on a poll instead of himself and proxy need not be a member of the company. However, Proxies in order to be effective should be duly stamped, completed, signed & deposited at the office of the company at least 48 hours before the commencement of the meeting.
2. Proxies in order to be effective must be lodged with the company at its registered office at least 48 hours before the time appointed for the meeting.
3. A Route Map along with Prominent Landmark for easy location to reach the venue of Annual General Meeting is annexed with the notice of Annual General Meeting as per the requirement of Secretarial Standards-1. (SS-1) as issued by the Institute of Company Secretaries of India (ICSI).
4. Members are requested to:
 - (a) Notify immediately of any change in their address to the Company.
 - (b) Quote their folio number in all correspondence with the Company.
5. Corporate members intending to send their authorized representatives to attend the meeting are advised to send a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the meeting.



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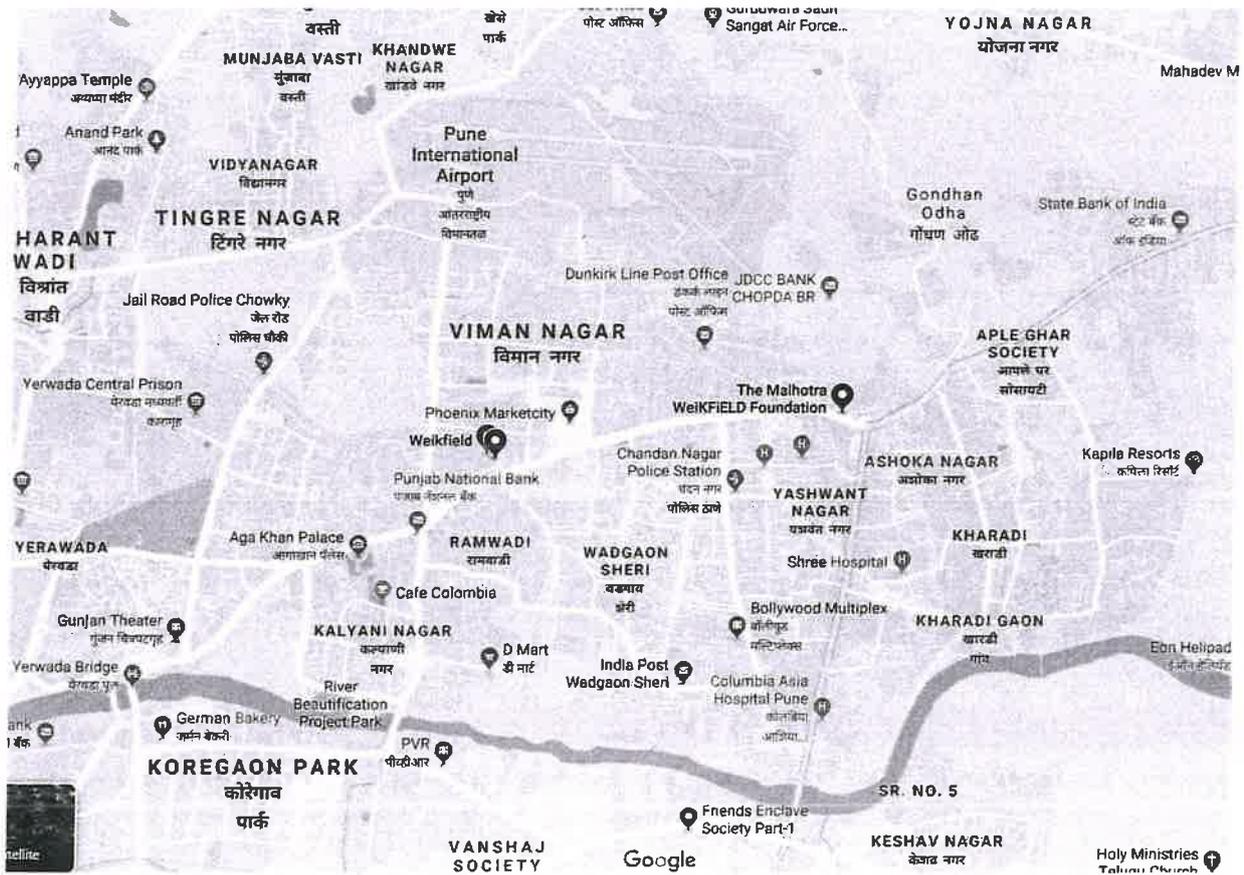
Email: - sunil_gijare@weikfield.com Ph:- 020-66478300

Route Map for the venue of the Annual General Meeting

Company Name: INDO-SWISS CENTRE OF EXCELLENCE

Address of the venue of the AGM: 3A, Vascon Weikfield Chambers Satpal Malhotra Marg, Nagar Road Pune 411014.

Nearest Landmark: Vascon Weikfield Chambers



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DIRECTOR'S REPORT

To,
The Member's
INDO – SWISS CENTRE OF EXCELLENCE

Your Director's have pleasure in presenting the Ninth Annual Report together with the audited statement of accounts of your company for the Financial Year ended 31st March 2025.

1. FINANCIAL RESULTS:

As the company has been incorporated under section 8 of the Companies Act, 2013 as a Not For Profit company with the objective to stimulate, propagate, encourage, support and promote activities related to Vocational Education, Skill Development for industry and agriculture, vocational education and training, soft skill development, leadership development, training of trainers, personality development continuing and professional education and skill development for adults and all other streams related to vocational education skills, and personality development and to promote activities related to development/ contribution to the development of education, training skills and entrepreneurial development and also to carry on activity related to education & healthcare industry. The Company has prepared its Income & Expenditure statement for the period from 1st April 2024 to 31st March 2025.

FINANCIAL HIGHLIGHTS

Particulars	Year ended 31 st March 2025 (Amt in Rs)	Year ended 31 st March 2024 (Amt in Rs)
Revenue	-----	2,18,440
Other Income	1,84,36,590	4,17,07,590
Total Expenses	41,73,250	70,44,670
Excess of Income over Expenditures	1,42,63,340	3,48,81,360
Less – Depreciation	-----	-----
Profit/(Loss) before taxation	1,42,63,340	3,48,81,360
Less: Tax Expense	-----	-----
Add: Extraordinary Items – Earlier year Depreciation	-----	-----
Excess of Income over Expenditures	1,42,63,340	3,48,81,360
Add: Balance B/F from the previous year	-----	-----
Balance Profit /(Loss) C/F to the next year	-----	-----



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2. TRANSFER TO RESERVES:

The board does not propose to carry any amount to reserve.

3. NUMBER OF MEETINGS OF THE BOARD: -

During the Financial Year 2024-25, the Board of Directors duly 15th April 2024; 30th June 2024; 09th August 2024; 23rd August 2024; 18th September 2024; 20th October 2024; 15th December 2024; 20th February 2025; 30th March 2025 which is summarized in below table and the intervening gap between two meetings was within the period prescribed under Section 173 of the Companies Act, 2013 along with Rules made there under.

Further, the status of attendance of Board Meeting by each of Director is as follows: -

S. No	Name of Director	No. of Board Meeting Held	No. of Board Meeting Attended/Video Conferencing
1.	Mukesh Satpal Malhotra	9	9
2.	Ashwini Baldevraj Malhotra	9	9
3.	Milind Ram Wagle	9	9
4.	Pramod Chandrakant Khade	4	4
5.	Rajendra Madhao Jog	9	9

4. MATERIAL CHANGES AND COMMITMENTS:

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.

5. LOANS, GUARANTEES AND INVESTMENTS:

The Company has not given any guarantees of loans or made investments in terms of Section 186 of the Companies Act, 2013.



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6. Foreign Exchange Earnings and Outgo:

Particulars	For the Period Ended 31st March, 2025	For the period ended 31st March 2024
Foreign exchange earning	Rs.49,92,669/-	NIL
Foreign exchange Outgo	NIL	NIL

7. Details of Contracts/ Arrangements with Related Parties & Their Jurisdiction

There are no contracts/ arrangements with related parties

8. Changes taken place after Balance sheet

No Such Changes have taken place.

9. Reasons for Revision in Financial Statement & Board's Report

The company has not revised its Financial Statement and/or the Board's Report.

10. Reply to Audit Qualification

There are no observations or qualifications contained in the Auditor's Report

11. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There are changes in the constitution of the Board of Directors of the Company during the Financial Year and the notable changes are as below:

Mr. Pramod Chandrakant Khade tendered his resignation from company with effect from 09th August 2024.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

12. Terms of Director / Member

The present Board consists of Five Directors.

13. Capital

The Company does not have share Capital, and it is Company Limited by Guarantee.



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14. Statutory Auditors:

The Auditors M/S Khandelwal Jain & Associates, Chartered Accountants, Pune, the present Statutory Auditors were appointed in the last Annual General Meeting as per the provisions of Section 139 of the Companies Act, 2013 for the period of 5 years.

The Board recommends the members ratify the appointment of Statutory Auditors of the Company.

15. Conservation of Energy:

Sr. No.	Particulars	Steps Taken
1	Steps taken or impact on conservation of energy	NA
2	Steps taken by the company to utilize alternate sources of energy	NIL
3	Capital Investment in energy conservation equipment's	NIL

16. Technology Absorption:

Sr. No.	Particulars	Steps Taken
1.	Efforts made towards Technology Absorption	NA
2.	Benefits Derived	NIL
3.	In case of imported technology (Imported during the last three years reckoned from the beginning of the financial year) – The details of technology imported, The year of import, Whether the technology has been fully absorbed, areas where absorption has not taken place and reasons thereof	NIL
4.	Expenditure incurred on Research	NIL

17. Statement on Development and Implementation of Risk Management Policy:

The Company is in the process of devising a risk management policy.



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18. Providing Money to the Trustees for Purchase of its own share:

The company has not created any trust for the purchase of its own shares.

19. Names of Companies which have become or ceased to be its Subsidiaries, Joint Ventures or Associates Companies during the year:

There are no such companies which have become or ceased to be the Company's Subsidiaries, Joint Ventures or Associates Companies.

20. Details relating to Deposit covered under Chapter V of the act and Deposits which are not in Compliance with requirements covered under Chapter V of the Act:

The Company has not invited / accepted any such deposits which are not in compliance with the requirements of Chapter V of the Companies Act, 2013

21. Details of Significant and Material order passed by the Regulators or Courts or Tribunals impacting the Going Concern Status and Company's Operations in Future:

No such orders are passed.

22. Details in respect of Adequacy of Internal Financial Controls with reference to the Financial Statements:

The Company has not devised any policy for ensuring adequacy of Internal Control

23. List of employees earning remuneration in excess of Managing Director / Manager/ Whole Time Director and holds not less than 2% share of the company:

The Company being Section 8 Company these provisions are not applicable.

24. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts for the year ended 31st March 2025, the Company has followed the applicable accounting standards and there are no material departures from the same.



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- (b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31stMarch 2025 and of the profit and loss of the Company for that period.
- (c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) The Directors have prepared the annual accounts on a 'going concern' basis.
- (e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- (f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

25. The company being a Section 8 company and /or not falling within the given threshold limits, the following clauses are not covered in the reports they are not applicable:

1. Statement on declaration given by Independent Directors
2. Company's policy on appointment and remuneration of Directors etc.
3. Composition of Audit Committee (AC)
4. Reasons for not accepting recommendation of Audit committee
5. Vigil Mechanism
6. Annual Evaluation made by the Boards of its performance and that of its Committees and Individual Directors
7. Re-appointment of Independent Director
8. Disclosure of Ratio of the Remuneration of each Director to the Median Employee's Remuneration
9. The percentage increase in remuneration of each director and CEO in Financial Year.
10. Explanation on the Relationship between Average Increases in Remuneration and Company Performance.



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11. Comparison of the Remuneration of the key managerial Personnel against the performance of the Company.
12. Key parameters for any variable components of remuneration availed by the directors
13. The ratio of the remuneration of the highest paid directors to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year.
14. Affirmation that the remuneration is as per the remuneration policy of the company.

26. SECRETARIAL STANDARDS:

During the year under review the Company has complied with Secretarial Standards on Board and General Meetings issued by Institute of Company Secretaries of India.

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

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

28. GREEN INITIATIVE

Pursuant to Section 101 and 136 of the Act read with Companies (Management and Administration) Rules, 2014 and Companies (Accounts) Rules, 2014, the Company can send the Notice of Annual General Meeting, financial statements and other communications in electronic form. Your Company shall be sending the Annual Report including the Notice of Annual General Meeting, Audited Financial Statements, Board's Report along with annexure etc. for the Financial Year 2024-2025 in the electronic mode to the shareholders who have registered their email ids with the Company Shareholders who have not registered their e-mail addresses so far are requested to register their e-mail addresses.



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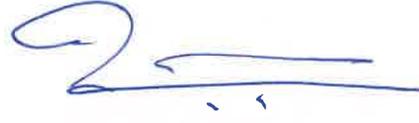
31. ACKNOWLEDGMENT

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, Vendors, and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the services committed by the Company's executives, staff, and workers.

**FOR & ON BEHALF OF THE BOARD OF DIRECTORS OF
M/S INDO-SWISS CENTRE OF EXCELLENCE**



**MR. MUKESH MALHOTRA
DIRECTOR
DIN NO. 00129504**



**MR. ASHWINI MALHOTRA
DIRECTOR
DIN NO. 00129609**

Date: - 25-07-2025
Place:-



Khandelwal Jain & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
The Members
Indo-Swiss Centre of Excellence
Pune.

Dear Members,

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Indo-Swiss Centre of Excellence ("the Company"), which comprise the statement of Assets and Liabilities as on 31/03/2025 and Statement of Income and Expenditure for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and the Statement of Income and Expenditure for the period ended on that date.

Basis for Opinion

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



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Chartered Accountants

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

Information other than the Financial Statements and Auditors' Report Thereon

The Company's board of directors is 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

Khandelwal Jain & Associates

Chartered Accountants

management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- 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.
- 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 presentation.



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Chartered Accountants

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

1. This report does not contain a statement on the matters specified in paragraphs 3 and 4 of 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, in our opinion, and according to the information and explanations given to us, the Order is not applicable in case of the Company being a Section 8 Company.
2. (A). As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account;
 - d. The 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 March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



Khandelwal Jain & Associates

Chartered Accountants

- (B). With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position;
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
 - d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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;
 - (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, 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
 - (iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d)(i) and (d)(ii) contain any material mis-statement.
- e. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- f. Based on our examination, which included test checks, the Company has not used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility. As 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, 2025.



Khandelwal Jain & Associates

Chartered Accountants

For Khandelwal Jain and Associates
Chartered Accountants
Firm Reg. No: 139253w

R. G. Nahar



R. G. Nahar
Partner

Membership No.: 31177
UDIN: 25031177BMLASA5267
Place: Pune
Date: 25-07-2025

INDO-SWISS CENTRE OF EXCELLENCE

Statement of Assets and Liabilities as on 31.03.2025

All amounts in rupees thousands unless otherwise stated

Sr. No.	Particulars	Schedule Nos.	As at the end of	As at the end of
			the Current Reporting Period	the Current Reporting Period
			31.03.2025	31.03.2024
I	CONTRIBUTION AND LIABILITIES			
(1)	Member's Fund			
	(a) Corpus Fund	2	129,803.45	128,803.44
	(b) Reserves & Surplus	3	102,385.62	88,122.28
(2)	Non- Current Liabilities			
	(a) Long Term Borrowings	4	34,888.84	39,716.67
(3)	Current Liabilities			
	(a) Short Term Borrowings	5	4,933.33	4,933.33
	(b) Creditors / Trade Payable	6	704.29	5,907.41
	(c) Short term- Provisions			
	(i) Other Provisions	7	198.50	188.28
	TOTAL		272,914.03	267,671.41
II	ASSETS			
(1)	Non Current Assets			
	(a) Property Plant & Equipment			
	(i) Property Plant & Equipment	8	38,180.49	39,911.18
	(ii) Capital Work-in-progress	8	230,587.14	216,279.01
(2)	Current Assets			
	(a) Cash and Bank Balances	9	2,553.96	9,830.71
	(b) Short Term Loan & Advances	10	1,327.13	1,197.32
	(c) Other Current Assets	11	265.32	453.19
	TOTAL		272,914.03	267,671.41

Material Accounting Policy Information
Notes on Financial Statements

1
1-13

As per our attached report of even date

For Khandelwal Jain & Associates

For and on behalf of board of directors of Indo-Swiss Centre of Excellence

Firm Regd. No.: 139253W

Chartered Accountants

Partner

R. G. Nahar
M. No 031177

Place : Pune

Date : 25/7/25



Director

(Mukesh Malhotra)
(DIN - 00129504)

Director

(Ashwini Malhotra)
(DIN - 00129609)

INDO-SWISS CENTRE OF EXCELLENCE

Statement of Income and Expenditure for the period 01.04.2024 to 31.03.2025

All amounts in rupees thousands unless otherwise stated

Particulars	Schedule Nos.	For the year ended 31.03.2025	For the year ended 31.03.2024
INCOME			
Revenue From Operation	12(A)	-	218.44
Interest on FCRA Saving Bank & Fixed Deposits	12(B)	237.80	560.59
Donations Received	12(C)	18,198.79	41,147.00
TOTAL INCOME		18,436.59	41,926.03
EXPENSES			
Expenses for CEA Training	13(A)	117.28	204.09
Other Expenses	13(B)	1,778.09	4,734.52
Audit Fees	13(C)	47.20	45.43
Depreciation		2,230.68	2,060.63
TOTAL EXPENSES		4,173.25	7,044.67
Excess of Income over Expenditures (Before Taxes)		14,263.34	34,881.36
Tax Expenses		-	-
Excess of Income over Expenditures (after Taxes)		14,263.34	34,881.36

As per our attached report of even date

For Khandelwal Jain & Associates

Firm Regd. No.: 139253W

Chartered Accountants

Partner

R. G. Nahar

M. No 031177

Place : Pune

Date: 25/07/2025



For and on behalf of board of directors of Indo- Swiss Centre of Excellence

Director

(Mukesh Malhotra)

(DIN - 00129504)

Director

(Ashwini Malhotra)

(DIN - 00129609)

INDO-SWISS CENTRE OF EXCELLENCE

Schedules Forming Part of Statement of Assets and Liabilities

All amounts in rupees thousands unless otherwise stated

Schedule 2: Corpus Fund

Sr. No.	Particulars	31.03.2025	31.03.2024
1	CORPUS FUND		
	Burckhardt Compression India Pvt. Ltd. - Pune	14,500.00	14,500.00
	Sulzer India Pvt. Ltd. - Pune	7,000.00	7,000.00
	Syngenta Foundation - Pune	22,803.44	22,803.44
	Weikfield Products Corporaion LLP	48,300.00	47,300.00
	Total	92,603.44	91,603.44
2	DONATIONS RECEIVED FROM:		
	Cotecna Inspection India Pvt. Ltd	5,000.00	5,000.00
	Eftec India Pvt. Ltd.	500.00	500.00
	Endress Hauser Flowtec India P.Ltd.	500.00	500.00
	Fine Organics Industries Ltd.	25,200.00	25,200.00
	Oerlikon Blazers Coating India Pvt. Ltd.	1,000.00	1,000.00
	Pesi Jal Padshah	1,000.00	1,000.00
	Praj Industries Ltd.	1,000.00	1,000.00
	Shree Venkateswar Sukriti Setu	500.00	500.00
	Taikisha Engineering India Pvt. Ltd.	2,500.00	2,500.00
	Total	37,200.00	37,200.00
	Note - The Company is a Charitable Organisation and granted licence under section 8 of the Company's Act, 2013 and is limited by guarantee and hence does not have any share capital		
	Total Corpus Fund	129,803.45	128,803.44

Schedule 3 : Reserve & Surplus

Sr. No.	Particulars	31.03.2025	31.03.2024
	Income & Expenditure Account		
	As Per Last Balancesheet	88,122.28	53,240.92
	Add- Surplus / (Deficit) for the year	14,263.34	34,881.36
	Total	102,385.62	88,122.28



INDO-SWISS CENTRE OF EXCELLENCE

Schedules Forming Part of Statement of Assets and Liabilities

All amounts in rupees thousands unless otherwise stated

Schedule 4- Long Term Borrowings

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Loan From ICICI Bank	34,888.84	39,716.67
	TOTAL	34,888.84	39,716.67

Schedule 5- Short Term Borrowings

Sr. No.	Particulars	31.03.2024	31.03.2023
1	Loan From ICICI Bank (Payable within next 12 months)	4,933.33	4,933.33
	TOTAL	4,933.33	4,933.33

Schedule 6: Creditors

Sr. No.	Particulars	31.03.2024	31.03.2023
1	Deokar Earthmovers	630.00	630.00
2	Ground 11- Architects	-	110.00
3	Mukesh Malhotra	74.29	-
4	Paradigm Building Solutions Pvt. Ltd.	-	3,320.72
5	Touchwood Engineering & Projects Pvt. Ltd.	-	1,846.69
	Total	704.29	5,907.41

Schedule 6a: Creditors Ageing Schedule as at 31.03.2025

Sr.No	Particulars	Outstanding for the following periods from due date of payment				Total
		Less than 1 year	1-2 Year	2-3 Years	More than 3 Years	
1	MSME	-	-	-	-	-
2	Others	-	-	630.00	-	630.00
3	MSME-Disputed	-	-	-	-	-
4	Disputed Dues-Others	-	-	-	-	-
	Total Trade Payables	-	-	630.00	-	630.00

Schedule 6a: Creditors Ageing Schedule as at 31.03.2024

Sr.No	Particulars	Outstanding for the following periods from due date of payment				Total
		Less than 1 year	1-2 Year	2-3 Years	More than 3 Years	
1	MSME	-	-	-	-	-
2	Others	5,167.41	630.00	110.00	-	5,907.41
3	MSME-Disputed	-	-	-	-	-
4	Disputed Dues-Others	-	-	-	-	-
	Total Trade Payables	5,167.41	630.00	110.00	-	5,907.41

Schedule 7- Other Loans, advances & Provisions

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Audit Fees Payable	43.20	41.58
2	Company Secretary Fees Payable	30.00	30.00
3	Security Deposits	85.00	-
4	TDS Payable	40.30	116.70
	TOTAL	198.50	188.28



INDO SWISS CENTRE OF EXCELLENCE

Schedules Forming Part of Statement of Assets and Liabilities

Schedule 8- Property, Plant and Equipment

All amounts in rupees thousands unless otherwise stated

Particulars	Gross Block of Assets				Accumulated Depreciation		Net Block	
	Opening Bal. as on 01.04.2024	Additions	Deletions	Closing Bal. as on 31.03.2025	Depreciation For the year	Adjustments due to deletions	Closing Bal. as on 31.03.2025	As on 31.03.2024
(A) Property, Plant and Equipment								
FURNITURE & FIXTURE	1,528.57	-	-	1,528.57	129.83	-	1,202.40	326.17
PLANT & MACHINERY	3,288.98	500.00	-	3,788.98	349.51	-	792.24	2,996.74
OFFICE EQUIPMENT	386.12	-	-	386.12	50.82	-	199.53	186.60
COMPUTER	307.99	-	-	307.99	-	-	292.57	15.43
ELECTRICAL INSTALLATIONS	2,257.29	-	-	2,257.29	362.64	-	867.55	1,389.74
BUILDING-CEA	38,625.86	-	-	38,625.86	1,222.48	-	6,112.42	32,513.44
VEHICLES	972.13	-	-	972.13	115.40	-	219.74	752.39
(A) Total- Fixed Assets	47,366.93	500.00	-	47,866.93	2,230.68	-	9,686.44	38,180.50
(B) Capital Work-in-progress								
BUILDING-WIP	197,117.17	9,284.51	-	211,380.88	-	-	-	211,380.88
BUILDING FCRA FUND- WIP	-	4,979.20	-	-	-	-	-	-
LAND DEVELOPMENT EXP.	17,420.93	-	-	17,420.93	-	-	-	17,420.93
Drone Project WIP	1,740.91	44.42	-	1,785.33	-	-	-	1,785.33
(B) Total- WIP	216,279.01	14,308.13	-	230,587.14	-	-	-	230,587.14



INDO SWISS CENTRE OF EXCELLENCE

All amounts in rupees thousands unless otherwise stated

Schedule No. 9 : Cash and Bank Balances

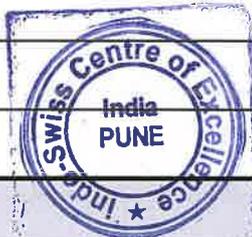
Sr. No.	Particulars	31.03.2025	31.03.2024
1	Cash and Cash Equivalent		
I	<u>Bank balance in Current Accounts with Scheduled Banks:</u>		
	a) Axis Bank Limited, Pune Current A/c	15.44	15.44
	b) Axis Bank Limited, SB A/c	99.42	96.50
	c) ICICI Bank Ltd., Pune	1,466.21	3,167.33
	d) State Bank of India, FCRA A/c	29.08	-
II	<u>Cash in Hand</u>	26.05	41.76
III	<u>Other Balances</u>		
	a) <u>Fixed Deposits with Banks</u>	917.76	6,509.68
	TOTAL	2,553.96	9,830.71

Schedule No. 10: Short Term Loan & Advances

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Advance to Analog & Digital Devices	70.18	-
2	Advance to RDL Technologies Pvt. Ltd.	197.71	-
3	Advance to Schindler India Pvt. Ltd.	180.54	180.54
4	Advance to Siemens Ltd.	478.70	-
5	Advance to The Deccan Constructios	400.00	1,016.78
	TOTAL	1,327.13	1,197.32

Schedule No. 11: Other Current Assets

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Accrued Interest Receivable	9.74	128.23
2	TDS Receivable on Fixed Deposit Interest	55.35	106.60
3	Security Deposit with MSEDCL	134.79	134.79
4	Prepaid Expenses	65.44	83.57
	TOTAL	265.32	453.19



INDO-SWISS CENTRE OF EXCELLENCE**Schedules Forming Part of Statement of Income and Expenditure**

All amounts in rupees thousands unless otherwise stated

Schedule No. 12A : Revenue From Operation

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Income From Sale of Vegetables	-	218.44
	Total	-	218.44

Schedule No. 12B : Other Income

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Interest on FCRA-SBI A/c	15.62	-
2	Interest on SB A/cs	41.10	82.74
3	Interest on Fixed Deposits	75.63	477.85
4	Interest on Income Tax refund	4.41	-
5	Income from Rent	101.05	-
	Total	237.80	560.59

Schedule No. 12C : Donations Received

Sr. No.	Particulars	31.03.2025	31.03.2024
1	FCRA Donation-Chellaram Foundation	4,992.67	-
	Donation from Others		
1	Accurate Gauging & Instruments P Ltd	400.00	500.00
2	ATZ Shipping Trade & Transport P. Ltd	-	1,000.00
3	Burckhardt Compression India Pvt. Ltd.	6,000.00	5,800.00
4	Cotecna Inspection India Pvt. Ltd.	4,000.00	5,000.00
5	Equator Appliances India Pvt. Ltd.	-	500.00
6	Fine Organics Industrie Ltd.	-	15,000.00
7	Give Foundation	-	525.00
8	Jetsynthesys	-	1,100.00
9	Liebherr India Pvt. Ltd.	1,500.00	
10	Oetiker India Pvt. Ltd.	-	500.00
11	Praj Foundation	-	500.00
12	Prakash Dhoka	-	500.00
13	Prakash Doshi	-	1,000.00
14	RIJ Engineering Pvt. Ltd.	-	1,000.00
15	Roedl & Partner Consulting Pvt. Ltd.	-	800.00
16	Sika India Pvt. Ltd	486.12	-
17	Shailesh Pramod Bidkar	20.00	-
18	Sulzer India Pvt. Ltd.	-	3,770.00
19	Sumaiya Cazi	-	2.00
20	Tal Tech India Pvt. Ltd.	-	500.00
21	Syngenta Foundation India	800.00	3,150.00
	Total	18,198.79	41,147.00



INDO-SWISS CENTRE OF EXCELLENCE

Schedules Forming Part of Statement of Income and Expenditure

All amounts in rupees thousands unless otherwise stated

Schedule No. 13A : Expenses For CEA Trading

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Farm Tools and Consumables / Repairs	-	14.00
2	Hostel Rent and Electricity Expenses	-	40.74
3	Labour Charges	-	24.70
4	Security Expensees	117.28	113.40
5	Transport charges - Vegitable sales	-	11.25
	Total	117.28	204.09



INDO-SWISS CENTRE OF EXCELLENCE

Schedules Forming Part of Statement of Income and Expenditure

All amounts in rupees thousands unless otherwise stated

Schedule No. 13B : Other Expenses

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Advertising & Publicity Exp.	28.25	41.30
2	Bank Charges	4.87	0.71
3	Company Secretary Fees	15.00	15.00
4	Drone Project Exp.	463.98	589.18
5	Power Expenses - MSEDCL	58.29	158.17
6	Foreign Travelling Exp.	-	222.05
7	Function Exp.	-	664.92
8	Insurance	117.85	75.47
9	Legal Charges	1.84	10.02
10	Machinery Tools	-	46.27
11	Membership Fees	-	23.60
12	Office Expenses	33.40	381.82
13	Postage & Courier Expenses	-	0.24
14	Printing & Stationery	11.91	22.50
15	Processing Fees & Stamp Duty Charges for Term Loan	5.95	458.85
16	Professional Fees	244.60	1,117.32
17	Rate - Taxes and Fees	8.64	38.98
18	Repair & Maintenance Charges	285.87	277.18
19	Security Charges	351.84	340.20
20	Staff W/fare Expenses	10.18	13.22
21	Stipend	-	140.00
22	Travelling Exp - Inland	124.49	79.52
23	Website/ Internet Expenses	11.13	18.00
	Total	1,778.09	4,734.52

Schedule No. 13 C : Audit Expenses

Sr. No.	Particulars	31.03.2025	31.03.2024
1	Statutory Audit Fees	47.20	45.43
	Total	47.20	45.43



INDO-SWISS CENTRE OF EXCELLENCE

3A, Vascon Weikfield Chambers Nagar Road Pune 411014.

CIN: - U80102PN2016NPL164448

Email: - sunil_gijare@weikfield.com Ph:- 020-66478300

Significant Accounting Policies and Notes to Accounts forming part of the Financial Statements for the year ended March 31, 2025.

1. Company Overview –

Indo- Swiss Centre of Excellence (“the Company”) was incorporated in India on 12th May 2016 vide Registration No. - U80102PN2016NPL164448 as a Private Company Limited by Guarantee not having Share Capital. The Company is also registered under section 12AA of the Income Tax Act, 1961 vide Regn. No. PN/CIT(Exemp.)/Tech/12AA/Pune Rg/765/448/2016-17/6964.

The Primary focus of the company is to promote activities related to Vocational Education, Skill Development for Industry, and agriculture.

2. Significant Accounting Policies -

2.1 Basis of Preparation-

The financial statements have been prepared in conformity with Generally Accepted Accounting Principles in India to comply in all material respects with the notified Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The Financial Statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the company are consistent with those used in the previous year. The presentation of financial statement is in accordance with Schedule III of the Act.

2.2 Use of Estimates –

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and disclosure of contingent liabilities on the date of financial statements and the reported amount of revenue and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Changes in estimates are reflected in financial statements in the period in which changes are made and, if material, the effects are disclosed in the notes to financial statements.

2.3 Property Plant and Equipment –

Property plants and equipment consist of furniture and fittings, buildings, office equipment, computers, electrical installations, and land development expenses. These assets are valued at their cost of acquisition.



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Significant Accounting Policies and Notes to Accounts forming part of the Financial Statements for the year ended March 31, 2025.

2.4 Depreciation –

Depreciation is provided under SLM method of accounting.
Useful life is considered as below-

Asset	Useful Life considered
Furniture and fittings	6-10 Years
Plant and Machinery (Office Equipment)	4-10 Years
Computers	4-5 Years
Electrical Installations	3 Years

2.5 Investments –

There are no investments made during the financial year, hence this is not applicable.

2.6 Inventories –

Not Applicable

2.7 Revenue Recognition –

Revenue is recognized on the basis of the donation received.

2.8 Foreign Currency Transaction –

During Current Financial year received FCRA Donation equivalent to **Rs. 49,92,669/-** from Chellaram Foundation (Registered as a Charity with the board of Charity commissioners for Gibraltar with registration number 138).

2.9 Employee Benefit Expenses –

(Amount in Thousands)

Sr. No.	Particular's	FY 2024-25	FY 2023-24
1	Salary to Staff	NIL	NIL
2	Staff Welfare	10.18	13.22
	Total	10.18	13.22



INDO-SWISS CENTRE OF EXCELLENCE

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Significant Accounting Policies and Notes to Accounts forming part of the Financial Statements for the year ended March 31, 2025.

2.10 Provisions -

The Company creates a provision when it has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation .A disclosure of contingent liability is made when there is a possible obligation that arises from past events whose existence will be confirmed by an occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. Contingent assets are neither recognized nor disclosed in the financial statements.

2.11 Leases –

No Asset given on Lease during the financial year.

2.12 Segment Reporting –

The Company operates only in one segment of business.

2.13 Government Grants –

No Government Grants received during the financial year.

2.14 Cash and Cash Equivalentents –

Cash and Cash equivalentents in the cash flow statement comprise cash at bank and in hand, cheques on hand, remittances in transit and short-term investment with an original maturity of three months or less

2.15 Accounting for Taxation –

The Company registered u/s 12A of the Income Tax Act, 1961 and is therefore entitled to claim exemption from tax u/s 11 of the Act, hence provision for Taxation is not made in.



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Significant Accounting Policies and Notes to Accounts forming part of the Financial Statements for the year ended March 31, 2025.

3. Payment to Auditors (Including GST)

(Amount in Thousands)

Particulars	Balance as on 31.03.2025	Balance as on 31.03.2024
Audit Fees	47.20	45.43

4. Related Party Disclosures

(Amount in Thousands)

Particulars	31.03.2025	31.03.2024
Donation Received from Weikfield Products Corporation LLP	1,000.00	2,000.00
Total	1,000.00	2,000.00

List of Related Parties and description of relationship:

Key Management Personnel: (1) Mr. Mukesh Malhotra, (2) Mr. Ashwini Malhotra, (3) Mr. Milind Wagle, Through Burckhardt Compression India Pvt. Ltd, (4) Mr. Rajendra Jog, Through Syngenta Foundation India.

- Associate Companies & Firms:** - Weikfield Foods Private Limited
- Weikfield Products Corporation LLP
- Sulzer India Pvt. Ltd
- Burckhardt Compression India Pvt. Ltd
- Syngenta foundation, India

For M/s Khandelwal Jain & Associates
Firm Registration No.: 139253W
Chartered Accountants

(Partner)
Rajendra Nahar
M. No 031177

27/07/2025



For & on behalf of
Indo-Swiss Centre of Excellence

Director (Mukesh Malhotra) Director (Ashwini Malhotra)
DIN No:129504 DIN No: 129626

