STH SENSORS PRIVATE LIMITED

CIN: U36990KL2021PTC072496

05TH ANNUAL REPORT 2025-26

STH SENSORS PRIVATE LIMITED
KOLAZHY

Date: 31.08.2026

Dear Member,

You are cordially invited to attend the 05th Annual General Meeting of the members of **M/s. STH Sensors Private Limited** ("the Company") to be held on Monday, the 28th day of September 2026 at 02.00 P.M at Hotel Elite International, Chembottil Lane, Kuruppam, Thekkinkadu Maidan, Thrissur, Kerala - 680001, India.

The notice of the meeting, containing the business to be transacted, is enclosed herewith.

Very truly yours,

Sooraj Jayakumar
Managing Director (DIN: 07882677)

STH SENSORS PRIVATE LIMITED
KOLAZHY

Enclosures:
1. Notice to the 05th Annual General Meeting
2. Proxy form
3. Attendance slip
4. Board's Report
5. Auditor's Report and Financial Statements

STH Sensors Private Limited
CIN: U36990KL2021PTC072496
Registered Office: Building No,4/773, Sowparnika House,
Arun Gardens, Kolazhy P.O., Thrissur Kerala- 680 010, India
Email: sthsensors2@gmail.com
Phone: 8907874374

STH SENSORS PRIVATE LIMITED

CIN: U36990KL2021PTC072496

Registered Office: Building No,4/773, Sowparnika House, Arun Gardens, Kolazhy P.O., Thrissur Kerala- 680 010, India

Email: sthsensors2@gmail.com Phone: 8907874374

NOTICE

Notice is hereby given that the 05th Annual General Meeting of the members of **M/s. STH Sensors Private Limited** ("the Company") will be held Monday, the 28th day of September 2026 at 02.00 P.M. at Hotel Elite International, Chembottil Lane, Kuruppam, Thekkinkadu Maidan, Thrissur, Kerala - 680001, India to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Audited Financial Statements

To receive, consider and adopt the Audited Financial Statements of the Company for the year ended 31st March 2026 and the Reports of the Directors and Auditors thereon and to pass the following resolution, with or without modifications as an ordinary resolution.

"***RESOLVED THAT*** *the Audited Financial Statements of the Company for the year ended 31st March 2026 and the report of the Directors' and the Auditors' thereon including annexure thereto be and is hereby approved and adopted.*"

2. Re-appointment of Mr. Sooraj Jayakumar (DIN: 07882677) as Director of the Company liable to retire by rotation

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

"RESOLVED THAT *pursuant to Section 152 (6) and other applicable provisions of the Companies Act, 2013 and the relevant provisions of the Articles of Association of the Company, Mr. Sooraj Jayakumar (DIN: 07882677), Director of the Company who retires by rotation on the date of this 05th Annual General Meeting and who being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company."*

SPECIAL BUSINESS

3. Re-appointment of Mr. Sreeraj Jayakumar, (DIN: 08979016), Additional Director as a Director of the Company

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

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, if any read with the rules thereunder and relevant clauses of Articles of Association, Mr. Sreeraj Jayakumar, (DIN: 08979016), who was appointed as an Additional Director of the Company as per Section 161 of the Companies Act, 2013 and who ceases to hold

STH SENSORS PRIVATE LIMITED KOLAZHY

office on the date of this Annual General Meeting, be and is hereby re-appointed as a Director of the Company."

"RESOLVED FURTHER THAT Mrs. Cheruparambil Sani, (DIN: 07019563), Director of the Company be and is hereby authorized to file necessary forms and documents with the Registrar of companies, Ministry of Corporate Affairs and do all such acts, deeds and things as may be necessary for giving effect to the aforesaid resolution."

By order of the Board of Directors of
M/s. STH Sensors Private Limited

Sooraj Jayakumar
Managing Director (DIN: 07882677)

Place: Thrissur
Date: 31.08.2026

STH SENSORS PRIVATE LIMITED
KOLAZHY

NOTES:

1. ***A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. FOR APPOINTING THE PROXY, THE ENCLOSED PROXY FORM DULY FILLED, STAMPED AND SIGNED MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.***

2. ***MEMBERS/PROXIES SHOULD BRING THE ATTENDANCE SLIP SENT HEREWITH, DULY FILLED IN AND SIGNED AND HAND OVER THE SAME AT THE ENTRANCE OF THE HALL FOR ATTENDING THE MEETING.***

3. ***MEMBERS ARE REQUESTED TO NOTIFY IMMEDIATELY ANY CHANGE IN THEIR ADDRESS TO THE REGISTERED OFFICE OF THE COMPANY.***

4. ***RELEVANCY OF QUESTION AND THE ORDER OF SPEAKERS WILL BE DECIDED BY THE CHAIRMAN. MEMBERS ARE REQUESTED TO FORWARD IN WRITING TO THE COMPANY ANY QUESTION ON THE ACCOUNTS, SO AS TO REACH THE REGISTERED OFFICE ONE WEEK BEFORE THE DATE OF THE ANNUAL GENERAL MEETING***

5. ***THE NOTICE OF AGM, ANNUAL REPORT, PROXY FORM AND ATTENDANCE SLIP ARE BEING SENT TO MEMBERS.***

6. ***THE REGISTER OF DIRECTORS AND KEY MANAGERIAL PERSONNEL AND THEIR SHAREHOLDING, MAINTAINED UNDER SECTION 170 OF THE ACT, AND THE REGISTER OF CONTRACTS OR ARRANGEMENTS IN WHICH THE DIRECTORS ARE INTERESTED, MAINTAINED UNDER SECTION 189 OF THE ACT, WILL BE AVAILABLE FOR INSPECTION BY THE MEMBERS AT THE AGM.***

7. ***CORPORATE MEMBERS INTENDING TO SEND THEIR AUTHORIZED REPRESENTATIVES TO ATTEND THE MEETING ARE REQUESTED TO SEND A CERTIFIED COPY OF THE BOARD RESOLUTION TO THE COMPANY AUTHORIZING THEIR REPRESENTATIVE TO ATTEND AND VOTE ON THEIR BEHALF AT THE MEETING.***

STH SENSORS PRIVATE LIMITED
KOLAZHY

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT 2013

Item No. 3

Re-appointment of Mr. Sreeraj Jayakumar, (DIN: 08979016), Additional Director as a Director of the Company

Mr. Sreeraj Jayakumar, (DIN: 08979016) was inducted into the Board as an Additional Director at the Board meeting held on 20th August 2026. Pursuant to the provisions of Section 161 of the Companies Act, 2013, the Additional Director of the Company shall hold office only up to the date of the ensuing Annual General Meeting. He fulfils the conditions specified in the Companies Act, 2013 and being eligible, he is considered for re-appointment. The Company has received consent in writing in form DIR-2 from Mr. Sreeraj Jayakumar, (DIN: 08979016) to act as a Director of the Company. Accordingly, appointment of the Director is proposed by the Board and is now placed before the members for their approval.

As per section 102(1) of Companies Act, 2013 none of the Directors, Manager, Key managerial personnel and relatives of such Director, Manager and Key managerial personnel except Mr. Sooraj Jayakumar and his relatives are interested in the above resolution.

The special business transacted at the meeting of the Company does not relate to or affects any other Company. So, disclosure pursuant to Section 102(2) (b) of Companies Act, 2013 is not applicable.

As required by section 102(3) of Companies Act, 2013, the relevant documents shall be available for inspection at the registered office of the Company during business hours.

STH SENSORS PRIVATE LIMITED
KOLAZHY

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies Management and Administration) Rules, 2014]

M/S. STH SENSORS PRIVATE LIMITED

CIN: U36990KL2021PTC072496

Registered Office: Building No, 4/773, Sowparnika House, Arun Gardens, Kolazhy P.O., Thrissur Kerala- 680 010, India

Email: sthsensors2@gmail.com Phone: 8907874374

05th Annual General Meeting – 28th September 2026

Name of the member(s)	
Registered Address	
E-mail ID	
Folio/ DP ID - Client ID No.:	

I/We, being the member (s) of ..... shares of the above-named Company, hereby appoint

1. Name: .....
   Address:
   E-mail Id:
   Signature: ....., or failing him

2. Name: .....
   Address:
   E-mail Id:
   Signature: .....,

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 05th Annual General Meeting of the Company, to be held on Monday, the 28th day of September 2026 at 02.00 P.M at the registered office of the Company at Hotel Elite International, Chembottil Lane, Kuruppam, Thekkinkadu Maidan, Thrissur, Kerala - 680001, India and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution no.	Resolution	Vote (optional see note 2) Please mention no. of shares		
		for	against	abstain
ORDINARY BUSINESS				
1	Adoption of Audited Financial Statements			
2	Re-appointment of Mr. Sooraj Jayakumar (DIN: 07882677) as Director of the Company liable to retire by rotation			
SPECIAL BUSINESS				

STH SENSORS PRIVATE LIMITED KOLAZHY

3	Re-appointment of Mr. Sreeraj Jayakumar, (DIN: 08979016), Additional Director as a Director of the Company			

Signed this…… day of…… 2026

Affix Revenue Stamp

Signature of shareholder:

Signature of Proxy holder(s):

Note:

1. *This form of proxy to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.*

2. *It is optional to indicate your preference. If you leave the "for", "against", "abstain" column blank against any or all the resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.*

.....please tear here.....

M/S. STH SENSORS PRIVATE LIMITED

CIN: U36990KL2021PTC072496

Registered Office: Building No,4/773, Sowparnika House, Arun Gardens, Kolazhy P.O., Thrissur Kerala- 680010, India

Email: sthsensors2@gmail.com Phone: 8907874374

05th Annual General Meeting – 28th September 2026

Regd. Folio No./ DP ID No./ Client ID No.	
No. of shares held	

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the 05th Annual General Meeting held on Monday, the 28th day of September 2026 at 02.00 P.M at Hotel Elite International, Chembottil Lane, Kuruppam, Thekkinkadu Maidan, Thrissur, Kerala - 680001, India.

Member's/Proxy's name in Block Letters:

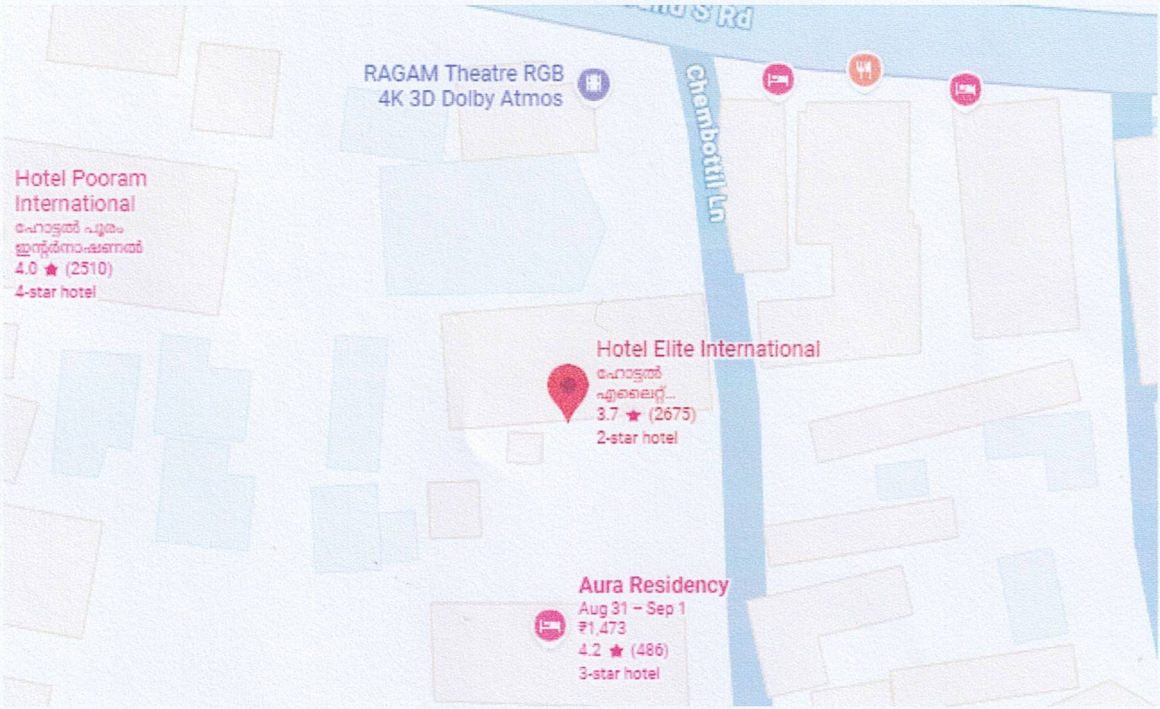
Member's/Proxy's Signature:

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

STH SENSORS PRIVATE LIMITED KOLAZHY

ROUTE MAP AND PROMINENT LAND MARK TO THE VENUE OF FIFTH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S. STH SENSORS PRIVATE LIMITED

CIN: U36990KL2021PTC072496



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Email: sthsensors2@gmail.com Phone: 8907874374

BOARD'S REPORT

To
The Members of
M/s. STH Sensors Private Limited
CIN: U36990KL2021PTC072496
Building No,4/773, Sowparnika House, Arun Gardens,
Kolazhy P.O., Thrissur, Kerala - 680 010, India
Email: sthsensors2@gmail.com

Dear Members,

Your directors present the 05th Annual Report on the business and operations of the Company along with the Audited Financial Statements (Standalone) for the Financial Year ("FY") ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS

The standalone financial statements of the Company for the financial year ended March 31, 2026, have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs and as amended from time to time.

Key highlights of financial performance of your Company for the financial year 2025-26 are provided below:

Particulars	For the financial year ended 31st March 2026 (Rs.)	For the financial year ended 31st March 2025 (Rs.)
Revenue from Operations	8,29,54,984	7,97,12,741
Profit Before Tax	**(41,92,992)**	**9,25,575**
Less: Current Tax	0.00	4,34,753
Deferred Tax	(9,65,195)	(92,277)
Income Tax earlier years	NIL	NIL
Profit for the Year	**(32,27,797)**	**5,83,099**
Add: Balance in Profit and Loss Account	NIL	NIL
Closing Balance	**(32,27,797)**	**5,83,099**

STH SENSORS PRIVATE LIMITED KOLAZHY

2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

There are no significant changes in the key financial ratios during the year under review. The Company has been able to generate revenue from operation of Rs. 8,29,54,984/- for the financial year 2025-26, and The excess of expenditure over income for the financial year 2025–2026 amounts to Rs. 41,92,992/-, representing a net loss.

3. CHANGE IN NATURE OF BUSINESS

The Company is engaged in the business of manufacturing and distribution of thermostats and hybrid micro circuits and allied electronic products. There has been no change in the business of the Company during the financial year ended 31st March 2026.

4. DIVIDEND

With a view to conserve resources for future business operations of the Company, your directors do not recommend any dividend for the financial year 2025-26.

5. DEPOSIT

No Deposit has been accepted by the Company during the financial year under scrutiny. No Amount remained unpaid or unclaimed as at the end of the year.

6. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The Accounting Standards permit that the amounts in the Profit after tax stands are included in the Reserve & Surplus Schedule; hence the Company has not transferred any amount to its General Reserves.

7. CHANGES IN SHARE CAPITAL

As on 31st March 2026, Authorized share capital of your Company is Rs. 1,20,00,000/- (Rupees One Crore Twenty Lakhs only) and Paid-up share capital of the Company is Rs. 1,20,00,000/- (Rupees One Crore Twenty Lakhs only). There was no public issue, rights issue, bonus issue or preferential issue etc. during the year. The Company has not issued shares with differential voting rights or sweat equity shares.

8. INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The Company is a subsidiary of the Company M/s. Sowparnika Thermistors and Hybrids Limited, (previously known as M/s. Sowparnika Thermistors and Hybrids Private Limited), CIN: U31909KL2007PLC020184, which holds 99.99% of the share capital and our Company does not have any Subsidiary, Joint venture or Associate Company.

Since the holding Company is a public Company, your Company will be deemed to be public Company as per Section 2(71) of the Companies Act, 2013.

STH SENSORS PRIVATE LIMITED
KOLAZHY

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCTION AND PROTECTION FUND

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

10. MATERIAL CHANGES AND COMMITMENTS

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

11. WEB LINK OF ANNUAL RETURN, IF ANY:

The website of the Company is https://sthgroup.in/.

12. MEETINGS OF THE BOARD OF DIRECTORS

During the financial year 2025-26, the Company held 08 Board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which are summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

SN	Date of Meeting	Board Strength	No. of Directors Present	% of attendance
1.	30.06.2025	2	2	100%
2.	28.08.2025	2	2	100%
3.	01.09.2025	2	2	100%
4.	03.09.2025	2	2	100%
5.	05.09.2025	2	2	100%
6.	29.10.2025	2	2	100%
7.	03.11.2025	2	2	100%
8.	10.02.2026	2	2	100%

13. DIRECTORS' RESPONSIBILITY STATEMENT

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

a) In the preparation of the annual financial statements for the year ended 31st March 2026, the applicable accounting standards read with the requirements set out under Schedule III to the Act, have been followed, and there are no material departures from the same.

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended 31st March 2026;

b) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

STH SENSORS PRIVATE LIMITED KOLAZHY

c) The Directors have prepared the annual accounts on a going concern basis;

d) 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.

e) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively;

However, the Company has taken the necessary steps and implemented appropriate measures to ensure the adequacy and effectiveness of its internal financial controls. Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the statutory auditors and external consultant(s) and the reviews performed by Management and the Board, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2025-26.

14. AUDITORS AND REPORT THEREON

In the Annual General Meeting held on 28th September 2022, M/s. Sajive Associates, Chartered Accountants (Firm Reg. No. 003525S), Adam Circle, T.B Junction, Angamaly- 683572, Kerala, India have been appointed as Statutory Auditors of the Company for a period of 5 years until the financial year 2027-28. Vide notification dated May 7, 2018, issued by Ministry of Corporate Affairs, the requirement of seeking ratification of appointment of statutory auditors by members at each Annual General Meeting has been done away with. Accordingly, no such item has been considered in notice of the ensuing Annual General Meeting.

The Statutory Auditors' Report for the financial year 2025-26 on the standalone and consolidated financial statements of the Company forms part of this Annual Report. The Statutory Auditors have expressed an unmodified opinion on the said financial statements and their reports do not contain any qualifications, reservations, adverse remarks or disclaimers.

15. LOANS, GUARANTEES AND INVESTMENTS

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

16. RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large and Approval of the Board of Directors & shareholders was obtained wherever required.

The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 entered by the Company during the financial year ended 31st March 2026 is annexed hereto as Annexure A in prescribed Form AOC-2 and forms part of this report.

STH SENSORS PRIVATE LIMITED KOLAZHY

However, the disclosure of transactions with related parties as per AS-18 are disclosed in Additional Note No.19 to the financial statements for the year ended 31st March 2026.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

(A) **Conservation of energy:**

The Company is engaged in the business of manufacturing of thermostats, hybrid micro circuits and the allied electronic products. Energy conservation measures taken and additional investments and proposals, if any, being implemented for reduction of 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 in ensuring it is connected with its clients across the globe.

The Company is using its own knowledge & Technology and there is no Technology absorption from outside.

(C) **Foreign Exchange Earnings and outgo**

There was no foreign inflow or outflow during the year under review.

18. RISK MANAGEMENT

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

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

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

As on March 31, 2026, the Company has a total strength of 58 employees (14 male and 44 female employees). During the financial year under review-

a.	Number of complaints received during the year	0
b.	Number of complaints disposed off during the year	0
c.	Number of cases pending	0

The Company also conducts awareness and sensitization programmes for its employees to build a gender-sensitive workplace.

STH SENSORS PRIVATE LIMITED KOLAZHY

20. DIRECTORS AND KMP

The Board of Directors of the Company is duly constituted. None of the Directors is disqualified from being appointed as such under the provision of Section 164 of the Companies Act, 2013. The Company has duly appointed Key Managerial Personnels (KMPs) pursuant to the provisions of Section 203 of the Companies Act, 2013 as mentioned below:

Sl. No.	Name of the Director	Designation	DIN	Date of Appointment
1	Sooraj Jayakumar	Managing Director	07882677	23/11/2021
2	Cheruparambil Sani	Director	07019563	23/11/2021

** Mr. Sooraj Jayakumar, (DIN: 07882677) Managing Director of the Company is liable to retire by rotation in the ensuing Annual General Meeting to be held on 28th September 2026.*

** A proposal for the regularization of Mr. Sreeraj Jayakumar, (DIN: 08979016), who was appointed as an Additional Director of the Company vide the resolution passed at the Board Meeting held on 20.08.2026, is placed before the members in the ensuing Annual General Meeting to be held on 28th September 2026.*

21. DECLARATION BY INDEPENDENT DIRECTOR

Since the Company is not a listed public Company, the Company is not required to appoint Independent Directors to its board in term of section 149(4) of the Companies Act 2013, read with rule 4 of the companies (Appointment and Qualification of Directors) Rule 2014, and hence the provision of section 134(3)(d) is not applicable to the Company.

22. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

There were no significant and material orders passed by the regulators or courts or tribunals, which would impact the going concern status and the Company's operations in the future.

23. DISCLOSURE AS TO MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT U/S 148 (2) OF THE COMPANIES ACT, 2013

Sec 148 (2) of the Companies Act, 2013 is not applicable to the Company and hence the disclosure as to maintenance of accounts and cost records does not arise.

24. REMUNERATION TO DIRECTORS AND KMP

As per the provisions of section 197 and schedule V of the Companies Act, 2013, the total annual remuneration for all Directors and KMP in a public Company is capped to 11% of the Company's net profit for the concerned financial year. The following limits are also to be considered while paying remuneration to Directors.

- A Managing Director, Whole-Time Director, or Manager can receive up to 5% of the net profits for the financial year.
- If there are more than one such individual, their combined remuneration cannot exceed 10% of the net profits for the financial year.

STH SENSORS PRIVATE LIMITED KOLAZHY

- For Directors who are neither Managing Directors nor Whole-Time Directors:
  - If there is a Managing or Whole-Time Director or Manager, the limit is 1% of net profits for the financial year.
  - If there is no Managing or Whole-Time Director or Manager, the limit is 3% of net profits for the financial year.

During the financial year, Mr. Sooraj Jayakumar (DIN: 07882677), Managing Director of the Company has drawn salary of Rs. 9,00,000/- as disclosed in the AS-18 of financial statements.

25. DETAILS IN RESPECT OF FRAUD REPORTED BY AUDITORS UNDER SECTION 143(12) OF THE COMPANIES ACT, 2013

During the year under review, no instances of fraud committed in the Bank by its officers or employees were reported by the Statutory Auditors under Section 143(12) of the Act, to the Board of Directors of the Company.

26. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKCRUPTCY CODE, 2016:

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

27. DIFFERENCE IN VALUATION:

The Company has never made any one-time settlement against the loans obtained from Banks and Financial Institution during the financial year. Hence this clause is not applicable.

28. GENERAL

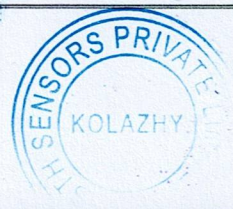
Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- Issue of shares (including sweat equity shares) to employees of the Company under any scheme.

- The Company has no subsidiary and neither the managing director nor the whole-time directors of the Company receive any remuneration or commission from any of its subsidiaries.

- The provision regarding corporate social responsibility as prescribed under section 135 of companies act 2013, are not applicable to the Company for the year under report.

- The Company is not required to constitute an Audit committee under section 177, Nomination and Remuneration Committee under section 178(1) of Companies Act 2013, read with Rule 6 of the companies (Meeting of board and its power) Rule 2014 and stake holder relationship committee under section 178(5) of the Companies Act 2013.



- There are no significant material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

- There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the business of the Company.

29. COMPLIANCE OF SECRETARIAL STANDARD

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

30. DISCLOSURE UNDER THE MATERNITY BENEFIT ACT, 1961.

The Company has duly complied with the provisions of the Maternity Benefit Act, 1961. During the financial year 2024-25, the Company provided maternity benefits as per the Act to its eligible female employees and two of the employees Mrs. Selvamani, Mrs. Babitha, Mrs. Shilpa and Mrs. Glenny Pushpam has availed the maternity benefits. The Company has adopted policies to ensure compliance with all statutory requirements relating to maternity leave, medical benefits, and related rights of female employees

31. ACKNOWLEDGEMENT

Your directors place on records their appreciation for the continued support extended during the year by the Company's customers, business associates, suppliers, bankers, investors and government authorities. They also place on record their appreciation for the dedication and value-added contribution made by all the employees.

Your directors would also like to thank all the shareholders for continuing to repose faith in the Company and its future.

For and on behalf of the Board of Directors of
M/s. STH Sensors Private Limited

Sooraj Jayakumar - Managing Director (DIN: 07882677)

Cheruparambil Sani - Director (DIN: 07019563)

Sreeraj Jayakumar - Additional Director (DIN: 08979016)

Place: Thrissur
Date: 31.08.2026

STH SENSORS PRIVATE LIMITED
KOLAZHY

ANNEXURE A

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 transaction under third proviso thereto

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

Sl. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/ arrangements/ transaction	
c)	Duration of the contracts/ arrangements/ transactions	
d)	Salient terms of the contracts or arrangements or transaction including the value if any	NIL
e)	Justification for entering such contracts or arrangements or transactions	
f)	Date of approval by the Board	
g)	Amount paid as advances if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

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

Sl. No	Particulars	Details			
a)	Name (s) of the related party & nature of relationship	**Sowparnika Thermistors and Hybrids Limited (Holding Company)**			
b)	Nature of contracts/ arrangements/ transaction	Sales to Holding	Purchase of capital asset	Lease Rent	Purchases from holding
c)	Duration of the contracts/ arrangements/ transaction	As per agreed terms	NA	On recurring basis	As per agreed terms
d)	Salient terms of the contracts or arrangements or transaction including the value if any	As per agreed terms	NA	As per agreed terms	As per agreed terms
e)	Date(s) of approval by the Board if any	-	-	-	-
f)	**Amount**	**5,74,13,934**	**1,75,500**	**69,75,000**	**82,51,264**

STH SENSORS PRIVATE LIMITED KOLAZHY

Sl. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	**Nila Tech Private Limited (fellow Subsidiary Company)**
b)	Nature of contracts/ arrangements/ transaction	Purchases
c)	Duration of the contracts/ arrangements/ transaction	As per agreed terms
d)	Salient terms of the contracts or arrangements or transaction including the value if any	As per agreed terms
e)	Date(s) of approval by the Board if any	-
f)	**Amount**	**43,71,517**

For and on behalf of the Board of Directors of
M/s. STH Sensors Private Limited

Sooraj Jayakumar - Managing Director (DIN: 07882677)

Cheruparambil Sani - Director (DIN: 07019563)

Sreeraj Jayakumar - Additional Director (DIN: 08979016)

Place: Thrissur
Date: 31.08.2026

STH SENSORS PRIVATE LIMITED
KOLAZHY

CA. KV SAJIVE FCA
PARTNER
+91 94470 555 93
7025234222

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF STH SENSORS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **STH SENSORS PRIVATE LIMITED (CIN - U36990KL2021PTC072496)** which comprise the Standalone Balance Sheet as at 31st March, 2026, the Standalone Statement of Profit and Loss, for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the standalone state of affairs of the Company as at **31st March 2026**, and its standalone ~~profit~~/loss for the year ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of Standalone Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statement.

CA. KV SAJIVE FCA 94470 55593 ANGAMALY
CA.JUSTY THOMAS FCA 94472 32690 ANGAMALY
CA. SAGI GEORGE FCA 93886 29388 ANGAMALY
CA.KP BINU FCA,DISA 9048256640 ERNAKULAM
CA.CHARLY RAJAN FCA 89435 94192 ADOOR
ADAM CIRCLE, TB JUNCTION, ANGAMALY - 683572
infokvs@sajiveassociates.com
www.sajiveassociates.com

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701 "Communicating Key Audit Matters in the Independent Auditor's Report" is not applicable to the company as it is an unlisted company with Net worth less than 250 Crore.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these financial statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the financial position, financial performance and cash flows of the Group 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 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

In preparing the financial statements, management is responsible for assessing the 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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also 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 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.

• 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 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 consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance which we are the independent auditors 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.

Report on Other Legal and Regulatory Requirements

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

As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

(c) On the basis of written representation received from the directors as on 31 March 2026, the company has no branches, audited under section 143(8) of the Act.

(d) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.

(e) In our opinion, the financial statements comply with the Accounting Standards specified under Section 133 of the Act, and relevant rules thereunder.

(f) There is no comments or observation which have adverse effect on the functioning of the company.

(g) On the basis of the written representations received from the directors Company as on 31st March, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

SAJIVE ASSOCIATES ANGAMALY-683572 KERALA CHARTERED ACCOUNTANTS

(h) There is no qualification, reservation or adverse mark relating to the maintenance of the books of accounts

(i) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Standalone Financial Statements and,

(j) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a. There were no pending litigations which would impact the financial position of the company.

b. The company did not have any material foreseeable losses on long-term contracts including derivative contracts.

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d. 1) 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.

2) 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.

3)Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice, that caused us to believe that the representations, under sub-clauses (D & (ii) contain any material misstatement.



e. The Company has not declared any dividend during the Financial Year 2025-26.

f. The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

g. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors is in accordance with the provisions of Companies Act 2013

Place : Angamaly
Date :22-07-2026

For Sajive Associates

Chartered Accountants

SAJIVE ASSOCIATES ANGAMALY-683572 CA INDIA KERALA CHARTERED ACCOUNTANTS

CA SAJIVE K V, FCA
Partner
FRN:003525S, M.No.027285
UDIN:26027285EHMFKF3219

"Annexure A" to the Independent Auditors Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the standalone financial statements of the Company for the year ended March 31, 2026:

i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) As per the financial statement the company is not having any records of intangible assets.

(b) The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the Property, Plant and Equipment has been physically verified by the management during the year and no material discrepancies between the books/records and the physical Property, Plant and Equipment have been noticed.

(c) In our opinion and according to information and explanations given to us and on the basis of an examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statements are held in the name of the Company.

(d) The company hasn't revalued any of its Property, Plant and Equipment or intangible assets during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies were noticed on physical verification of inventory as compared to book/records.

(b) The company has not 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, during any point of time of the year and the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

SAJIVE ASSOCIATES
ANGAMALY-683572
KERALA
CHARTERED ACCOUNTANTS

iii) The company has made no investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to any companies, firms, Limited Liability Partnership or any other parties during the year.

iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public in accordance with the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

vi) In our opinion and according to the information and explanations given to us, the maintenance of Cost Records specified by the Central Government under sub-section (1) of Section 148 of the Act, is not applicable in respect of the activities carried on by the company

vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Goods & Services Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanation given to us, there are no dues of income tax, GST, duty of customs, etc. outstanding on account of any dispute.

viii) In our opinion and according to the information and explanations given to us, no transactions unrecorded in the books of account 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) As per the management's representation and records, the company has not defaulted in the repayment of loans or other borrowings or in the payments of interest thereon to any lenders.

(b) As per management's representation, no bank or financial institution or other lenders have declared the company as a willful defaulter.

(c) The company has not diverted any amount received as term loan where, such term loans have been applied on showing the purpose.

(d) No amount of fund raised on short term basis have been utilized for long term purposes.

(e) As per management's representation and records given to us, the company have no

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS ANGADIPALY-683572 KERALA

obligations of its subsidiaries, associates or join ventures by raising funds from any entity or person.

(f) As per management's representation and records given to us, the company hasn't raised any loans during the year by pledging the securities held in its subsidiaries, joint ventures or associate companies.

x) (a) As per the information and explanation given by management, the company hasn't raised money by way of initial public offering or further public offering (including debt instruments) during the year. Accordingly, the provisions of clause 3 (x) of the Order are not applicable to the Company and hence not commented upon.

(b) As per management's representation, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year.

xi) (a) As per the audit procedures performed, no fraud by the company or fraud on the company has been noticed or reported during the course of audit.

(b) During the course of audit, we haven't filed any report under sub-section (12) of section 143 of the Companies Act, 2013 in form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As per the information and explanation given by management, no complaints have been registered by whistle-blowers with higher authorities against the company.

xii) Since the company is not a Nidhi Company, the provisions of clause 3 (xii) of the Order are not applicable to the Company and hence not commented upon.

xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements, etc., as required by the applicable accounting standards.

xiv) (a) Since the Company's turnover during the preceding financial year is less than Rs.200 Crores and its outstanding loans or borrowings from banks or public financial institutions is less than Rs.100 Crores at any point of time during the preceding financial year, internal audit and the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

xv) As per the information and explanation given by management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of section 192 of the Companies Act, 2013 are not applicable to the company and hence not commented upon.

xvi) (a) In our opinion, the company is not required to register under section 45-IA of the Reserve Bank of India Act, 1934.

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS KALAMASSERY-683572 KERALA

(b) As per the information and explanation given by management, the company hasn't conducted any Non-Banking Financial or Housing Finance activities which are required to conduct with a valid Certificate of Registration from Reserve Bank of India as per the provision of Reserve Bank of India Act, 1934.

(c) In our opinion, the company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India. Hence, the company doesn't want to fulfil the criteria of Core Investment Company.

(xvii) As per the management's representation and our opinion, the company during the current financial year and in the immediately preceding financial year have not incurred any amount of cash losses.

(xviii) During the year there was no resignation of statutory auditor. Hence, no issues, concerns or objections of auditors were considered during the course of audit.

(xix) In our opinion and according to the information and explanations given to us, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, 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 one year from the balance sheet date.

(xx) Since the Company's net-worth is less than Rs.500 Crores, turnover is less than Rs.1,000 Crores and its net profit is less than Rs.100 Crores during the immediately preceding financial year, the provisions of Corporate Social Responsibility (CSR) and clause 3 (xx) of the Order are not applicable to the Company and hence not commented upon.

Place : Angamaly
Date :22-07-2026

For Sajive Associates
Chartered Accountants

SAJIVE ASSOCIATES ★ ANGAMALY-683572 ★ CA INDIA ★ KERALA ★ CHARTERED ACCOUNTANTS

CA SAJIVE K V, FCA
Partner
FRN.003525S: M.No.027285
UDIN: 26027285EHMFKF3219

Annexure B to Independent Auditor's Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

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

We have audited the internal financial controls with reference to financial statements of STH SENSORS PRIVATE LIMITED as of 31st March 2026, in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS KERALA

the auditor's 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 with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A Company's internal financial control with reference to financial statements 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 with reference to financial statements includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an internal financial control with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

Place : Angamaly
Date : 22-07-2026

For Sajive Associates
Chartered Accountants

SAJIVE ASSOCIATES * ANGAMALY-683572 * CA INDIA * KERALA * CHARTERED ACCOUNTANTS

CA SAJIVE K V, FCA
Partner
FRN:003525S, M.No.027285
UDIN: 26027285EHMFKF3219

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Standalone Balance Sheet as at 31st March,2026

Rs.'00

Particulars	Notes	As at 31st March 2026	As at 31st March 2025
I Equity and liabilities			
1 Shareholders' funds			
Share capital	3	1,20,000.00	1,20,000.00
Reserves and surplus	4	453.59	29,851.98
Money received against share warrants		-	-
		1,20,453.59	**1,49,851.98**
2 Share application money pending allotment		-	-
3 Non-current liabilities			
Long-term borrowings	5	1,83,903.05	1,01,654.75
Defered tax liabilities (net)		-	-
Other long-term liabilities		-	-
Long-term provisions		-	-
		1,83,903.05	**1,01,654.75**
4 Current liabilities			
Short-term and Other borrowings	6	2,51,184.95	2,03,058.08
Trade payables	7		
(A) total outstanding dues of micro enterprises and small enterprises; and		52,692.79	38,799.56
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		40,951.24	2,514.13
Other current liabilities	8	37,780.52	20,805.48
Short-term provisions	9	3,795.17	8,469.47
		3,86,404.67	**2,73,646.71**
Total		**6,90,761.29**	**5,25,153.45**
II Assets			
1 Non-current assets			
Property, Plant & Equipment and Intangible assets			
Property, Plant and Equipment (net)	10	3,38,254.77	2,94,500.16
Intangible assets(net)		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)	11	15,940.61	3,409.09
Long-term loans and advances		-	-
Other non-current assets	12	4,020.10	4,020.10
		3,58,215.48	**3,01,929.35**
2 Current assets			
Current investments		-	-
Inventories	13	2,30,192.07	1,79,490.64
Trade receivables	14	94,333.36	43,079.56
Cash and cash equivalents	15	223.49	316.13
Short-term loans and advances	16	5,944.90	11.19
Other current assets	17	1,851.99	326.61
		3,32,545.81	**2,23,224.13**
Total		**6,90,761.29**	**5,25,153.45**
Additional Notes	26		

The accompanying notes 1 to 19 & 28 forms an integral part of Balance Sheet.

In terms of our report of even date attached

For STH SENSORS PRIVATE LIMITED

SANI CHERUPARAMBIL
[Director]
[DIN:07019563]

SOORAJ JAYAKUMAR
[Mg. Director]
[DIN:07882677]

For SAJIVE ASSOCIATES
Chartered Accountants

CA K.V SAJIVE FCA
Partner
(M.NO: 027285; FRN: 0035255)
UDIN:26027285EHMFKF3219

Place: Angamaly
Date: 22.07.2026

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Standalone Statement of Profit and Loss for the year ended 31st March, 2026

Rs.'00

	Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
I	**Income**			
	Revenue from operations	18	8,29,549.84	7,97,127.41
	Other income	19	297.53	772.13
	Total Income		**8,29,847.37**	**7,97,899.54**
II	**Expenses**			
	Cost of materials consumed	20	4,63,906.25	5,95,998.17
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	21	7,938.18	(24,535.61)
	Employee benefit expenses	22	1,31,199.98	1,15,126.34
	Finance costs	23	42,075.15	27,900.58
	Depreciation and amortisation expenses	10	30,402.09	29,780.41
	Other expenses	24	1,96,255.64	44,373.92
	Total expense		**8,71,777.29**	**7,88,643.80**
III	**Profit before exceptional and extraordinary items and tax**		**(41,929.92)**	**9,255.74**
	Exceptional items		-	-
IV	**Profit before extraordinary items and tax**		**(41,929.92)**	**9,255.74**
	Extraordinary items			-
V	**Profit/(loss) before tax**		**(41,929.92)**	**9,255.74**
VI	**Tax expenses**			
	Current Year Tax			4,347.53
	Less: MAT Credit Entitlement		-	-
	Deferred tax		(12,531.52)	(922.77)
VII	**Total tax expense**		**(12,531.52)**	**3,424.76**
	Profit/(loss) for the year from continuing operations		**(29,398.40)**	**5,830.98**
VIII	**Discontinuing operations**			
	Profit/(loss) before tax from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
	Profit/(loss) after tax from discontinuing operations (After Tax)		-	-
IX	**Profit/(loss) for the year**		**(29,398.40)**	**5,830.98**

Amount in Rs.

	Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
X	**Earnings per equity share**	25		
	a) Basic		-244.99	48.59
	b)Diluted		-244.99	48.59
	Additional Notes	26		

The accompanying notes 20 to 28 forms an integral part of Statement of Profit & Loss.

In terms of our report of even date attached

For STH SENSORS PRIVATE LIMITED

SANI CHERUPARAMBIL
[Director]
[DIN:07019563]

SOORAJ JAYAKUMAR
[Mg. Director]
[DIN:07882677]

For SAJIVE ASSOCIATES
Chartered Accountants

SAJIVE ASSOCIATES ANGAMALY-683572 CA INDIA KERALA CHARTERED ACCOUNTANTS

CA K.V SAJIVE FCA
Partner
(M.NO: 027285; FRN: 0035255)
UDIN:26027285EHMFKF3219

Place: Angamaly
Date: 22.07.2026

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010

Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

1 Company overview

STH Sensors Private Limited is Company incorporated under the Companies Act, 1956 it was incorporated on 23rd November, 2021. The Company is engaged in manufacturing of thermostats and hybrids micro circuits and allied electronic products. The Company is a subsidiary of Sowparnika Thermistors & Hybrids Limited (CIN: U31909KL2007PTC020184)

2 Significant accounting policies

The accounting policies set out below have been applied consistently to the periods presented in these financial statements.

a. *Basis of preparation of Financial Statements*

These Financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies(Accounts) Rule, 2014. All assets and liabilities have been classified as current or Non - current as per company's operating cycle and other criteria set out in Schedule III to Companies Act, 2013.Based on the nature of products and time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as twelve months for purpose of current –noncurrent classification of assets and liabilities.

b. *Use of estimates*

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate Changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the 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.

c. *Property, Plant & Equipment and Intangible Assets*

Tangible Assets (AS-10)

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Intangible Assets (AS-26)

There are no intangible assets for the Company.

d. *Depreciation and Amortization (AS-10)*

Depreciation on Fixed Assets is provided on Written Down Value Method (WDV). Depreciation is provided based on the useful life of assets at the rates as prescribed in the Schedule II of the Companies Act, 2013.

e. *Impairment of Assets (AS-28)*

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. Such impairment loss is charged to Profit and Loss Statement in the year in which the asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

f. *Subsidies and Grants (AS-12)*

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an asset, it is directly credited to the corresponding asset.

In respect of revenue subsidies/grants they are directly credited as revenue of the period to which it relates or by way of a reduction in the respective expenditure account.

g. *Employee Benefits (AS-15)*

Short-term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to

Defined contribution plan

The Company makes contributions to a Employee Provident Fund (EPF) and Employee State Insuarance (ESI) scheme for its employees that is categorised as a defined contribution plan. These contributions are recorded as operating expenses when incurred.

h. ***Inventories (AS-2)***

Inventory of raw materials and consumables are valued at cost or net realizable value, whichever is lower, under FIFO Method. Finished Goods are valued at cost or net realizable value whichever is lower. Cost for the purposes of valuation of finished goods includes cost of material, labour and other direct expenses. Stock-in-process is valued at raw material cost plus proportionate direct cost, wherever applicable.

i. ***Foreign currency transactions (AS-11)***

Initial Recognition

Revenue, expense and cash flow items denominated in foreign currencies are translated at the exchange rate prevailing on the date of transaction. Transaction gains or losses realized upon settlement are included in the net profit for the period in which the transaction is settled.

Subsequent Recognition

Foreign currency denominated monetary assets and liabilities are translated at exchange rates in effect at the Balance Sheet Date. Exchange differences on such restatements are recognized in the Statement of Profit and Loss. Non-Monetary Assets and Liabilities denominated in foreign currency and measured at historical cost are translated at the exchange rate prevailing on the date of the transaction.

Translation of foreign operations

The Company has no foreign operations.

j. ***Revenue recognition (AS-9)***

Sale of goods: Sales are recognized when the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are recognized net of trade discounts , rebates , sale taxes and excise duties.

Sale of services: The Company does not render any services.

k. ***Cash Flow Statement (AS-3)***

Cash Flow Statements are reported using the Indirect Method, whereby profit before tax is adjusted for the effect of transactions of a non cash nature, items of incomes or expenses associated with investing or Financing Cash Flows. The Cash flows from operating, investing and financing activities of the company are segregated.

l. ***Deferred Tax/ Income Tax (AS-22)***

Deferred tax is accounted for, by computing the tax effect of timing differences between taxable income and accounting income. Provision for Current tax is made on the basis of applicable tax laws existing in the country. Minimum Alternative Tax and its credit are accounted based on the Guidance notes issued by the Institute of Chartered Accountants of India. Deferred tax assets are recognized and carried forward to the extent that there is reasonable certainty that sufficient future taxable income will be availed against which such deferred tax assets can be realised.

m. ***Borrowing Costs (AS-16)***

Borrowing Costs charged to Profit & Loss Account include interest on short and long term bank borrowings. Borrowing costs attributable to qualifying assets up to the date of capitalization are included in the cost of the asset.

n. ***Provisions, Contingent Liabilities & Contingent Assets (AS-29)***

There are no contingent liabilities to be provided for and are disclosed in notes to the accounts.

o. ***Earnings per share (AS-20)***

The company reports basic and diluted Earnings per Share in accordance with AS 20. Basic Earnings per equity share have been computed by dividing net profit after tax by the weighted average number of equity shares outstanding at the end of the year. Diluted Earnings per share have been computed using the weighted average number of equity shares and potential equity shares outstanding at the end of the year.

p. ***Leases (AS-19)***

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
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Notes on financial statements for the year ended 31 st March, 2026

3 Details of authorised, issued and subscribed share capital

Rs.'00

Particulars	As at 31 March,2026	As at 31 March 2025
Authorized shares		
12000 Equity Shares of Rs.1000/- each	1,20,000.00	1,20,000.00
	1,20,000.00	**1,20,000.00**
Issued, subscribed and fully paid-up shares		
12000 Equity Share of Rs.1000/- each	1,20,000.00	1,20,000.00
Total issued, subscribed and fully paid-up share capital	**1,20,000.00**	**1,20,000.00**

a.Reconciliation of the shares outstanding at the beginning and at the end of the reporting period Equity shares

Rs.'00

Particulars	As at March 31, 2026		As at March 31, 2025	
	Nos	Amount (Rs.'00)	Nos	Amount (Rs.'00)
At the beginning of the period	12,000.00	1,20,000.00	12,000.00	1,20,000.00
Issued during the period	-	-	-	-
Issued during the period - ESOP	-	-	-	-
Outstanding at the end of the period	**12,000.00**	**1,20,000.00**	**12,000.00**	**1,20,000.00**

b. Shares held by holding Company

Rs.'00

Particulars	As at March 31, 2026		As at March 31, 2025	
Equity Shares of Rs.1,000 each fully paid	Nos	Amount (Rs.'00)	Nos	Amount (Rs.'00)
Sowparnika Thermistors & Hybrids pvt ltd	11,999.00	1,19,990.00	11,999.00	1,19,990.00
Total	**11,999.00**	**1,19,990.00**	**11,999.00**	**1,19,990.00**

c. Shares held by shareholders holding more than 5 Percentage of total Shares

Rs.'00

Particulars	As at March 31, 2026		As at March 31, 2025	
Equity Shares of Rs.1,000 each fully paid	Nos	% holding in the class	Nos	% holding in the class
Sowparnika Thermistors & Hybrids Ltd	11,999.00	99.99%	11,999.00	99.99%
Total	**11,999.00**	**99.99%**	**11,999.00**	**99.99%**

d. Equity shares held by promoters at the end of the year

Rs.'00

Particulars	March 31, 2026			March 31, 2025		
	No of Shares in	% of Total Shares	% Change during the year	No of Shares in	% of Total Shares	% Change during the year
Equity shares of Rs.1,000 each fully paid						
Sooraj Jayakumar	1.00	0.01%	0.00%	1.00	0.01%	0.00%
Total	**1.00**	**0.01%**	**0.00%**	**1.00**	**0.01%**	**0.00%**

During the last 2 years ,the company has not issued any shares pursuant to any contract without payment being received in cash,as bonus shares or has not brought back any shares. No shares has been reserved for issue under options and contracts / commitments for the sale of shares / disinvestment. The Company has not issued any securities convertible into Equity or Preference Shares. No shares have been forfeited till date. Out of the total share capital issued and called up, no calls are outstanding as unpaid.

SAJIVE & ASSOCIATES CHARTERED ACCOUNTANTS KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

4 Reserves and surplus

Rs.'00

Particulars	As at 31 March,2026	As at 31 March 2025
Securities Premium Reserve		
Balance as per the last financial Statements	-	-
(+) Addtions/(-) Transfers during the year	-	-
Closing Balance	-	-
Surplus in Profit & Loss Account		
Balance as per the last financial Statements	29,851.98	24,021.00
Adjustment of Prior Period items	-	-
	29,851.98	24,021.00
Additions during the year:		
(+) Net profit/(net loss) for the current year	(29,398.40)	5,830.98
Deletions during the year:		
(-) Dividend paid for the year		-
(-) TDS paid on the dividend		-
Closing Balance	**453.59**	**29,851.98**
Total Reserves	**453.59**	**29,851.98**

5 Long term Borrowings

Rs.'00

Particulars	As at 31 March,2026	As at 31 March 2025
A. Secured Loans (From Banks) :		
SBI Term Loan-40803781958	-	5,162.39
SBI Covid Loan 40884085048	518.45	2,535.49
SBI Term Loan A/c No: 44454069300	42,279.52	-
SBI Term Loan A/c No: 42493158858	91,105.08	93,956.87
Total	**1,33,903.05**	**1,01,654.75**
Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.		
B. Others:		
Loan From Sowaprnika Thermistors and Hybrids Ltd(Holding Company)	**50,000**	-

11 Defered tax liabilities (net)

Rs.'00

Particulars		As at 31 March,2026	As at 31 March 2025
Deferred Tax Asset			
Opening		3,409.09	2,486.32
Created/(Reversed) during the Year		12,531.52	922.77
Closing	(A)	15,940.61	3,409.09
Deferred Tax Liability			
Opening		-	-
(Created)/Reversed during the Year		-	-
Closing	(B)	-	-
Deferred Tax Liability (Asset): Net (A) - (B)		**(15,940.61)**	**(3,409.09)**

SAJIV ASSOCIATES CHARTERED ACCOUNTANTS ANGAMALY-683572 INDIA KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

6 Short term and Other Borrowings

Rs.'00

Particulars	As at 31 March,2026	As at 31 March,2025
Working Capital Facility from Banks:		
SBI CC A/c No: 40800629010	2,36,121.77	1,85,508.32
In connection with the above loan facility, all present and future inventories, Receivables and all other movable assets of the Company shall stand hypothecated and assigned to the Bank (SBI) by way of First Charge as security for payment and discharge on demand of the working capital facilities availed.The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.		
Current Maturities of Long Term Borrowings:		
SBI Term Loan -40803781958	5,092.38	7,578.96
SBI Term Loan - 42493158858	7,970.76	7,970.76
SBI Covid Loan 40884085048	2,000.04	2,000.04
	15,063.18	17,549.76
Loan to related Partys	-	-
	2,51,184.95	**2,03,058.08**

7 Trade Payables

Rs.'00

Particulars	As at 31 March,2026	As at 31 March,2025
Payable to Micro, Small & Medium Enterprises		
Trade	52,692.79	38,799.56
Others		-
Total	**52,692.79**	**38,799.56**
Payable to other than Micro, Small & Medium Enterprises		
Trade	40,951.24	2,514.13
Others		2,514.13
Total	**40,951.24**	**5,028.26**

	Disclosures for Trade payables due Micro, Small and Medium Enterprises	31 March,2026	31 March,2025
(a)	Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	52,692.79	38,799.56
(b)	Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	595.00	0.00
(c)	Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	0.00	0.00
(d)	Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	0.00	0.00
(e)	Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	0.00	0.00
(f)	Interest due and payable towards suppliers registered under MSMED Act, for payments already made	0.00	0.00
(g)	Further interest remaining due and payable for earlier years	0.00	0.00

AJIT & ASSOCIATES CHARTERED ACCOUNTANTS KERALA INDIA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010

Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

Trade Payables ageing schedule Rs.'00

Particulars	Outstanding for following periods from due date of payment as on 31-03-2026				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	52,692.79	-	-	-	52,692.79
(ii)Others	40,951.24	-	-	-	40,951.24
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**93,644.02**	-	-	-	**93,644.02**

Rs.'00

Particulars	Outstanding for following periods from due date of payment as on 31-03-2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	38,799.56	-	-	-	38,799.56
(ii)Others	2,514.13	-	-	-	2,514.13
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**41,313.69**	-	-	-	**41,313.69**

8 **Other Current Liabilities** Rs.'00

Particulars	As at 31 March,2026	As at 31 March,2025
Employee Benefit Expenses Payable	20,732.41	15,953.15
Outstanding Expenses	13,397.97	954.84
Advance From Customers	1,495.89	693.71
Statutory Liabilities	2,154.25	3,203.78
Total	**37,780.52**	**20,805.48**

There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as on 31.03.2026

9 **Short Term Provisions** Rs.'00

Particulars	As at 31 March,2026	As at 31 March,2025
Leave Salary Payable	3,200.17	7,027.44
Provision For Income Tax	-	1,299.60
Provision For MSME Interest Payable	595.00	142.43
Total	**3,795.17**	**8,469.47**

KAJIVE ASSOCIATES ANGAMALY-683572 CHARTERED ACCOUNTANTS KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010

Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

NOTE NO. 10: PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st March 2026

Rs.'00

Sl. No.	Description of Assets	GROSS BLOCK				ACCUMLATED DEPRECIATION				NET BLOCK	
		As at 31.03.2025	During the year		As at 31.03.2026	As at 31.03.2025	For the year	Adjustment On Deletions	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
			Additions	Deletions							
I	**Property, Plant and Equipment**										
1	Land	40,834.05		-	40,834.05	-	-	-	-	40,834.05	40,834.05
2	Building	1,88,023.83	3,725.04	-	1,91,748.86	22,714.19	3,844.42	-	26,558.61	1,65,190.25	1,65,309.64
3	Furniture & Fixtures	29,603.08	1,419.61	-	31,022.69	14,302.09	4,194.17	-	18,496.26	12,526.43	15,300.99
4	Plant & Machinery	70,911.10	49,097.36	-	1,20,008.46	18,384.94	13,837.38	-	32,222.32	87,786.14	52,526.17
6	Tools & Equipments	23,903.89	13,070.62	-	36,974.51	7,462.32	5,517.49	-	12,979.81	23,994.70	16,441.57
8	Electrical Fittings	5,603.93	5,320.52	-	10,924.45	1,920.76	2,070.42	-	3,991.18	6,933.27	3,683.17
9	Scooter	323.47		-	323.47	203.86	37.36	-	241.22	82.25	119.61
10	Computer & peripherals	2,146.64	1,523.56	-	3,670.20	1,861.68	900.85	-	2,762.53	907.67	284.96
	Total	**3,61,349.98**	**74,156.71**	-	**4,35,506.69**	**66,849.84**	**30,402.09**	-	**97,251.93**	**3,38,254.77**	**2,94,500.16**
II	**Intangible assets**	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-
	Grand Total	**3,61,349.98**	**74,156.71**	-	**4,35,506.69**	**66,849.84**	**30,402.09**	-	**97,251.93**	**3,38,254.77**	**2,94,500.16**
	PY Grand Total	2,45,801.41	1,15,548.58	-	3,61,349.99	37,069.43	29,780.41	-	66,849.84	2,94,500.15	2,08,731.99
III	**Capital Work in Progress**	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

Notes:

1 *Fixed Assets are stated at cost including non-recoverable taxes, duties, freight, insurance etc. related to acquisition and installation.*

2 *Depreciation on Fixed Assets is provided on Written Down Value Method (WDV). Depreciation is provided based on the useful life of assets at the rates as prescribed in the Schedule II of the Companies Act, 2013. Depreciation on additions/deletions is restricted to the period of use.*

3 *The Property, Plant & Equipment & Intangible assets have not been revalued during the year.All the immovable properties listed above are held in the name of the Company. There are no proceedings against the company under the Benami Transactions (Prohibition) Act, 1988.*

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS KERALA INDIA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

Rs.'00

	Particulars	As at 31 March,2026	As at 31 March 2025
12	**Other Non-Current Assets**		
	a. Security Deposits (Unsecured, considered good)	4,020.10	4,020.10
	Total	**4,020.10**	**4,020.10**
13	**Inventories**		
	Raw Materials	2,07,809.03	1,49,169.41
	Finished Goods	22,383.04	30,321.22
	Total	**2,30,192.07**	**1,79,490.64**

*(**Mode of valuation:** Inventory of raw materials and consumables are valued at cost or net realizable value, whichever is lower,under FIFO method. Finished goods are valued at cost or net realizable value whichever is lower. Cost for the purpose of valuation of finished goods includes cost of material , labour and other direct expenses. Stock-in-process is valued at raw matereial cost plus proportionate direct cost wherver applicable & the values are certified by the management.)*

14	**Trade Receivables**		
	Unsecured, Considered Good	94,333.36	43,079.56
	Debts due by Directors, Officers, their interested firms, companies,etc.	-	-
	Total	**94,333.36**	**43,079.56**

Trade Receivables ageing schedule

Rs.'00

Particulars	Outstanding for following periods from due date of payment as on 31-03-2026					
	Less than 6 months	*6 months - 1 year*	*1-2 years*	*2-3 years*	*More than 3 years*	*Total*
(i) Undisputed Trade receivables – considered good	94,333.36	-	-		-	94,333.36
(ii) Undisputed Trade receivables - considered doubtful	-	-	-		-	-
(iii) Disputed Trade receivables considered good	-	-	-		-	-
(iv) Disputed Trade receivables considered doubtful	-	-	-		-	-
Total	**94,333.36**	**-**	**-**		**-**	**94,333.36**

Rs.'00

Particulars	Outstanding for following periods from due date of payment as on 31-03-2025					
	Less than 6 months	*6 months - 1 year*	*1-2 years*	*2-3 years*	*More than 3 years*	*Total*
(i) Undisputed Trade receivables – considered good	43,079.56	-	-		-	43,079.56
(ii) Undisputed Trade receivables - considered doubtful	-	-	-		-	-
(iii) Disputed Trade receivables considered good	-	-	-		-	-
(iv) Disputed Trade receivables considered doubtful	-	-	-		-	-
Total	**43,079.56**	**-**	**-**		**-**	**43,079.56**

Rs.'00

	Particulars	As at 31 March,2026	As at 31 March 2025
15	**Cash and cash equivalents**		
	Cash in hand :		
	Cash	223.49	316.13
	Total	**223.49**	**316.13**
16	**Short term loans and advances**		
	Unsecured, considered good:		
	Advance for Purchases	5,944.90	11.19
	Advance for Assets	-	
	Total	**5,944.90**	**11.19**
17	**Other Current Assets**		
	Gst Credit Recievable	1,313.45	306.61
	Income Tax Refund Due	504.00	
	TDS Receivable	14.54	
	Employee Salary advance	20.00	20.00
	Total	**1,851.99**	**326.61**

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010

Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

Rs.'00

	Particulars	Year ended 31 March,2026	Year ended 31 March 2025
18	**Revenue from Operation**		
	Sale of Products		
	Local Sales	23,863.61	8,816.77
	Interstate sales	7,57,566.54	7,78,293.16
	Sale of Services	48,119.70	10,017.48
	Total	**8,29,549.84**	**7,97,127.41**
19	**Other income**		
	Interest on Income Tax Refund	-	123.20
	Liability wavie off	-	626.75
	Discount Received	297.53	22.18
	Total	**297.53**	**772.13**
20	**Cost Of Materials Consumed**		
	Opening Stock :		
	Raw materials	1,49,169.41	68,668.58
	Add: Purchases :		
	Purchases	5,22,545.87	6,76,499.01
	Less: Closing Stock :		
	Raw materials	2,07,809.03	1,49,169.41
	Cost of material consumed	**4,63,906.25**	**5,95,998.17**
21	**Changes in inventories of finished goods, work-in-progress and stock-in-trade**		
	Opening Stock :		
	Semi Finished Goods	-	-
	Finished Goods	30,321.22	5,785.61
	Less: Closing Stock :		
	Semi Finished Goods	-	-
	Finished Goods	22,383.04	30,321.22
	Total (Increase)/ Decrease in Inventories	**7,938.18**	**(24,535.61)**

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS ANGAMALY-683572 KERALA INDIA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

Rs.'00

	Particulars	Year ended 31 March,2026	Year ended 31 March 2025
22	**Employee benefit expense**		
	Salary, Wages and Contributions to Defined Contribution Plans :		
	Salaries & Wages	93,269.93	83,044.86
	Contribution to Provident Fund	7,930.81	7,848.81
	Contribution to Employees' State Insurance	1,860.62	2,161.04
	Other Expenses:		
	Bonus	11,118.72	7,145.63
	Staff Welfare Expenses	4,919.90	1,269.74
	Earned Leave Encashment	-	4,656.26
	Managerial Remuneration (KMP)	12,100.00	9,000.00
	Total	**1,31,199.98**	**1,15,126.34**

a. Defined Benefit Plans - Gratuity : i. Actuarial Assumptions:		
ii. Net Asset/Liability to be recognised in the Balance Sheet	-	-
iii. Expenses recognized in the Profit and Loss Account	-	-
The estimates of future Salary increases, considered in the actuarial valuation, takes into account of inflation, seniority, promotion and other relevant factors , such as supply and demand in the employment market.		
b. Defined Benefit Plans - Leave Encashment Plan :		
i. Actuarial Assumptions: NIL		
ii. Net Asset/Liability to be recognised in the Balance Sheet	3,200.17	7,027.44
iii. Expenses recognized in the Profit and Loss Account	-	-
The above disclosures are based on information furnished by the Independent Actuary and relied upon by the auditors.		

Rs.'00

	Particulars	Year ended 31 March,2026	Year ended 31 March 2025
23	**Finance costs**		
	Bank Interest	33,579.31	22,793.29
	Interest on GST	-	311.79
	Interest on Inter Corporate Loan	3,906.88	-
	Bank Processing Charges/(Reimbursement)	4,588.96	4,795.50
	Total	**42,075.15**	**27,900.58**
10	**Depreciation and amortization expense**		
	Depreciation of tangible assets	30,402.09	29,780.41
	Amortization of intangible assets	-	-
	Total	**30,402.09**	**29,780.41**

Note:

Depreciation on Fixed Assets is provided on Written Down Value Method (WDV). Depreciation is provided based on the useful life of assets at the rates as prescribed in the Schedule II of the Companies Act, 2013. Depreciation on additions/deletions is restricted to the period of use.

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS ANGAMALY-683572 KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

Rs.'00

Particulars	Year ended 31 March,2026	Year ended 31 March 2025
24 Other expenses		
1.Manufacturing/Operating Expenses		
Electricity Charges	15,856.97	5,580.79
Diesel for Generator	1,041.12	1,540.00
Electroplating Charges	6,701.79	2,249.12
Inward Frieght and Insurance	1,574.16	1,908.68
Transportation Expenses-direct	3,196.00	4,075.90
Labour Cost	63,114.66	-
Total(a)	**91,484.70**	**15,354.49**
2.Administration Expenses		
Auditor's Remuneration	600.00	600.00
Repairs and Maintainence	5,203.05	3,640.93
Packing Charges	26.44	31.50
Professional Charge	740.00	630.00
Insurance Charges	598.24	590.65
Interest on Income Tax	24.60	
Postage and Courier Charges	18,950.35	15,515.69
ROC Fee	110.00	24.00
Tax and License Fee	1,557.97	1,108.23
BusinessPromotion Expenses	-	2,178.05
Office Expenses	610.73	506.79
Printing and stationery	1,571.78	1,882.89
Travelling Charges	621.40	800.48
Telephone charges	153.81	138.70
Interest on MSME Outsatnding dues	452.57	142.43
Gst Writen Off	301.46	101.73
Discount Allowed	-	60.00
Miscellaneous Expenses	697.06	-
Transportation Expenses	1,794.37	6.00
Lease Rent	69,750.00	105.00
Loading Charges	460.85	61.30
Total(b)	**1,04,224.69**	**28,124.37**
3.Selling & Distribution Expenses		
Marketing Expenses	546.26	-
Sales Commission	-	895.05
Total(c)	**546.26**	**895.05**
Grand Total (a+b+c)	**1,96,255.64**	**44,373.91**

25 Earning Per Equity Share:

Weighted Average Number of Equity Shares ('00)	12,000.00	12,000.00
Diluted Number of Equity Shares ('00)	12,000.00	12,000.00
Nominal Value of Share (in Rs.)	Rs.1000	Rs.1000
Profit after Tax	(29,39,839.79)	5,83,098.39
Less : Preference Share Dividend	-	-
Total Profit Available to Equtiy Share Holders	**(29,39,839.79)**	**5,83,098.39**
Basic EPS	(244.99)	48.59
Diluted EPS	(244.99)	48.59

SAJITH ASSOCIATES CHARTERED ACCOUNTANTS ERNAKULAM-683572

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Notes on financial statements for the year ended 31 st March, 2026

26 **Additional Notes on Accounts for the year ended 30st March 2026:**

Rs.'00

	Particulars	As at 31 March 2026	As at 31 March 2025
1	CIF value of Imports: *Raw Materials:*		
2	Earnings in Foreign Currency: *Export of goods on FOB Basis:*		
3	Expenditure in Foreign currency:		
	Raw Materials		
	International Clearing & Forwarding Charges		
4	Auditors' Remuneration:		
	Statutory Audit Fee	600.00	600.00
5	Claims against the Company not acknowledged as debts	-	-
6	Capital commitments not provided for	-	-
7	Details of borrowing cost capitalised during the year	-	-
8	Contingent Liabilities not provided for	-	-
9	Managerial Remuneration	12,100.00	9,000.00

Additional Notes on Accounts for the year ended 31st March 2026:

10	Ratios:	As at 31 st March 2026	As at 31 March 2025	% Change in Ratios	Reason for Variance
	(a) Current Ratio	0.861	0.816	0.05	The Current Ratio increased due to an increase in current assets relative to current liabilities during the year.
	(b) Debt-Equity Ratio	4.735	2.504	89.05	Increase in loan due to OD and Inter Corporate Loan during the year,resulted in increase in debt value ,hence Debt-Equity ratio increased.
	(c) Debt Service Coverage Ratio	0.335	1.134	-70.42	The reduction in DSCR is primarily attributable to the current year's loss and higher loan obligations
	(d) Return on Equity Ratio	(0.244)	0.039	-727.23	The Return on Equity (ROE) ratio decreased due to the loss incurred during the current year, resulting in lower returns to shareholders.
	(e) Inventory Turnover Ratio	4.050	6.278	-35.49	The ratio declined due to higher average inventory levels coupled with lower material consumption
	(f) Trade Receivables Turnover Ratio	12.074	23.879	-49.44	The Trade Receivables Turnover Ratio decreased due to slower collection of receivables and higher average trade receivables during the year.
	(g) Trade Payables Turnover Ratio	7.744	18.109	-57.24	The ratio declined primarily due to slower payments to suppliers during the year.
	(h) Net Capital Turnover Ratio	2.727	3.172	-14.06	The decrease in the ratio reflects lower turnover of net working capital during the year
	(i) Net Profit Ratio	(0.035)	0.007	-584.77	The decrease in the Net Profit Ratio is attributable to the loss incurred during the year.
	(j) Return on Capital Employed	(0.027)	0.127	-121.60	The ratio declined primarily due to reduced earnings generated from the capital employed.
	(k) Return on Investment	-	-		

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS ANGAMALY-683572 INDIA KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

The formula used for arriving the ratios are:

(a) Current Ratio	=	Current Assets / Current Liablities
(b) Debt-Equity Ratio	=	Non-current liabilities + Current liabilities / Shareholders' funds
(c) Debt Service Coverage Ratio	=	Earning before Interest, Tax, Depreciation and Amortization(EBITDA) - Tax Expense for the year / Interest expense of long term debt + Principal Repayment of long term Debts
(d) Return on Equity Ratio	=	Net profit after tax / Shareholders' funds
(e) Inventory Turnover Ratio	=	Sale of Products / Average Inventory
(f) Trade Receivables Turnover Ratio	=	Revenue from Operations / Average Trade Receivables
(g) Trade Payables Turnover Ratio	=	Credit Purchase / Average Trade Payables
(h) Net Capital Turnover Ratio	=	Total Income / Current Assets - Current Liabilities
(i) Net Profit Ratio	=	Net Profit after Tax / Total Income
(j) Return on Capital Employed	=	Earnings before Interest and Tax / Total Assets - Current Liabilities
(k) Return on Investment	=	Income from Investment / Investment

11 ***Title deeds of all immovable properties are held in the name of the Company.***

12 ***Loans or advances granted to Promoters, Directors, KMPs and the related parties are disclosed below.***

13 ***The Company has no Capital-Work-in Progress (CWIP) or Intangible assets under development.***

14 ***No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.***

15 ***The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.***

16 ***No charges or satisfaction are pending to be registered with Registrar of Companies beyond the statutory period.***

17 ***The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.***

18 **Segment Reporting:**

(i) ***The company is engaged only in one product segment - manufacturing and exporting of thermostats and hybrid micro circuits and the allied electronic products. Hence separate business segment disclosure is not made.***

SAJIVE ASSOCIATES CHARTERED ACCOUNTANTS ANGAMALY-683572 KERALA

STH SENSORS PRIVATE LIMITED KOLAZHY

19 **Related Party Disclosure :**

(A) FY 2025-26:

Rs.'00

Sl. No.	Name of Party & Relationship with Company	Nature of Balances	Outstanding Balance as on 31.03.2026	Nature of Transactions	Amount
1	Sowparnika Thermistors (Holding Company)	Investment in Equity Shares (in 11,999 equity shares of face value Rs.1,000 each)	1,19,990.000		-
		Intercorporate loan from holding company	50,000.000	Sales to Holding	5,74,139.34
				Job work services to Holding	
		Trade recievable	58,954.219	Purchase of capital asset	1,755.00
				Lease rent	69,750.00
				Purchases from Holding	82,512.64
2	Nila Tech Private Limited (Fellow Subsidiary Company)	Trade Payable	7,048.505	Sale of capital asset	-
				Purchase of capital asset	-
				Purchases	43,715.17
3	Sooraj Jayakumar	Holding in Equity Shares (in 1 equity shares of face value Rs.1000 each)	10.00	Directors Remuneration	9,000.00
		Director Remuneration Payable	940.000		

(B) FY 2024-25:

Rs.'00

Sl. No.	Name of Party & Relationship with Company	Nature of Balances	Outstanding Balance as on 31.03.2025	Nature of Transactions	Amount
1	Sowparnika Thermistors (Holding Company)	Investment in Equity Shares (in 11,999 equity shares of face value Rs.1,000 each)	1,19,990.00		-
		Trade recievable	19,926.837	Sales to Holding	3,94,180.85
				Job work services to Holding	-
				Purchase of capital asset	2,867.84
				Lease rent	105.00
				Purchases from Holding	97,756.63
2	Nila Tech Private Limited (Fellow Subsidiary Company)	Trade Payable	32,48,535.000	sale of capital asset	-
				Purchase of Capital Asset	2,860.00
				Purchase	47,236.37
3	Sooraj Jayakumar	Holding in Equity Shares (in 1 equity shares of face value Rs.1000 each)	10.00	Directors Remuneration	9,000.00
		Director Remuneration Payable	705.00		

20

Consumption of Stores & Spares:	31 March 2026		31 March 2025		
Indigeneous	5,22,545.87	100%	6,76,499.005	100%	100.00%
Imported	-	-			0.00%
Total	5,22,545.87	1.000			100.00%

21 *Previous year's figures have been regrouped and rearranged wherever necessary to conform with that of the current year's groupings. In the opinion of the Directors, the current assets, loans and advances have the value as stated in the Balance Sheet if realised, in the ordinary course of business.*

In terms of our report of even date attached

For STH SENSORS PVT LTD

For SAJIVE ASSOCIATES
Chartered Accountants

SANI CHERUPARAMBIL
[Director]
[DIN:07019563]

Sooraj Jayakumar
[Mg. Director]
[DIN: 07882677]

CA K.V SAJIVE FCA
Partner
(M.NO: 027285; FRN: 0035255)
UDIN:26027285EHMFKF321

Place: Angamaly
Date: 22.07.2026

STH SENSORS PRIVATE LIMITED KOLAZHY

STH SENSORS PRIVATE LIMITED

Building No.4/773, Sowparnika House, Arun Gardens, Kolazhy P.O, Thrissur - 680010
Email Id: sthsensors@gmail.com, CIN: U36990KL2021PTC072496

Groupings on financial statements for the year ended 31st March 2026

Particulars	31 March,2026	31 March,2025
Trade Payables	**Amt in Rs ('00)**	**Amt in Rs ('00)**
(a)Micro ,Small and Medium Enterprises		
AD Finishers		229.51
Buzz Retail India Private Limited-Flipkart		14.90
CBS Ventures		212.39
DL Industries	342.20	
Flipkart Internet Private Limited - Flipkart		0.03
GK Enterprises Pvt Ltd		1,646.18
Hallmark Electronics	417.95	
HITEC SOLDERS		134.52
Harish Crane & Co		617.14
Krishna Engineering Industries	2,901.37	2,734.25
LijMec		2,225.24
Metal Source	1,797.70	
MJ Electronics	2,187.94	
Nexgen Technologies		66.23
Nila Tech Private Limited	7,048.51	3,248.54
Prime roofing Infrastructures & Projects Pvt Ltd		10,159.23
S R Cables	36,643.56	9,433.19
Samarth Engineering Co		1,439.60
SSI Cables Private Limited	1,120.45	
Tanya Enterprises	233.11	
Tefkot		6,638.61
Total	**52,692.79**	**38,799.56**
(b)Other than Micro ,Small and Medium Enterprises		
Altek Industrial Suppliers	361.58	
Connectwell Electronics Co	290.04	
DT International Connectors	1,045.19	
Elixir India	6,058.80	
Seenu Transports		21.80
SSI Cables Private Limited		697.77
Kiran Industries		1,641.16
Sheenlac Paints Ltd		153.40
GK Enterprises Pvt Ltd	147.50	
Hybrid Metals Pvt Ltd	1,695.95	
Jiya Electric Wire	1,179.82	
Kerala Sales Corporation	774.15	
LijMec	4,088.65	
Nexgen Technologies	9,219.89	
Protectron Electromech Pvt Ltd	121.40	
Tefkot	15,589.47	
T M Ramachandran	378.80	
Total	**40,951.24**	**2,514.13**

Other Current Liabilities		
Employee benefit expenses payable	**Amt in Rs ('00)**	**Amt in Rs ('00)**
Salary payable	8,112.64	5,729.85
Director Remuneration Payable	940.00	699.00
Bonus Payable	10,898.37	7,901.41
E.S.I Contribution Payable	141.09	217.33
PF contribution payable	640.31	900.37
Total	**20,732.41**	**15,447.96**

Outstanding Expenses	**Amt in Rs ('00)**	**Amt in Rs ('00)**
Audit Fee Payable	540.00	450.00
Sales Commission Payable		610.51
GST Payable	11,408.29	
Electricity charge payable	1,409.60	-
Telephone Expense Payable	40.08	10.02
Total	**13,397.97**	**1,070.53**

SAJIVE ASSOCIATES ANGAMALY-683572 KERALA CHARTERED ACCOUNTANTS

STH SENSORS PRIVATE LIMITED KOLAZHY

Statutory Liabilities	Amt in Rs ('00)	Amt in Rs ('00)
TDS Payable	889.35	171.57
TCS Payable	24.94	
Employee Contribution To P.F	607.95	239.11
Employee Contribution To E.S.I	34.21	21.68
Professional Tax	68.74	
Professinal Tax-Admin	353.82	
Professinal Tax-Employees	175.24	
GST payable		7,240.46
Total	**2,154.25**	**7,672.82**

Advance from Customers	Amt in Rs ('00)	Amt in Rs ('00)
AAENSA TECH Private Limited	174.91	174.91
Bheemas Controls	575.33	
Bagmo Private Limited		84.96
Kerala Sales Corporation		433.84
Metal Trim Electric India Private Limited	745.65	
Total	**1,495.89**	**693.71**

Other Non-Current Assets -Security Deposits (Unsecured , considered good)	Amt in Rs ('00)	Amt in Rs ('00)
TNEB Deposit	4,020.10	4,020.10
Total	**4,020.10**	**4,020.10**

1. Other Loans and Advances	Amt in Rs ('00)	Amt in Rs ('00)
	-	-

Trade Receivables		
1. Outstanding for Less than 6 months	**Amt in Rs ('00)**	**Amt in Rs ('00)**
Unsecured and Considered Good		
Balajee Impex	15,373.02	4,335.55
Jagruti Electronic Technologies	545.62	1,321.01
Cyber Labs Pvt Ltd	670.01	-
Devang Solar Private Limited	2,999.93	
Jayem Automotives Private Limited	2,531.26	
PVR Controls	2,779.47	
Renuka Industries	576.84	
Shivalik Industries	6,541.28	
Sowparnika Thermistors and Hybrids Ltd	58,954.22	18,026.80
VAM Electronics	2,354.10	
Zenergize Power Tech Pvt Ltd	520.03	
Zenergize Power Tech Pvt Ltd Parwanoo	487.58	
Total	**94,333.36**	**23,683.36**
Particulars	**Amt in Rs ('00)**	**Amt in Rs ('00)**

Short-Term Loans and Advances		
For Purchases (Unsecured, Considered good)	**Amt in Rs ('00)**	**Amt in Rs ('00)**
Others	5,944.90	2.36
Sreelakshmi Engineering Coorperation		
Total	**5,944.90**	**2.36**

For Capital Goods (Unsecured, Considered good)	Amt in Rs ('00)	Amt in Rs ('00)
Prim Roofing Infrastructure & Projects Pvt Ltd		15,921.71
Pyrodevices		1,180.00
Sai Paradise Machine Tools India Pvt Ltd		902.70
Jet Ind		
Total	**-**	**18,004.41**

For STH SENSORS PRIVATE LIMITED

Sani Cherumadathil [Director] [DIN: 07019563]

Sooraj Jayakumar [MG. Director] [DIN: 07882677]

Place: Angamaly
Date: 22.07.2026

STH SENSORS PRIVATE LIMITED KOLAZHY

SAJIVE ASSOCIATES ANGAMALY-683572 CHARTERED ACCOUNTANTS INDIA KERALA