

QUARTERLY REPORT OF
EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

(FORMERLY KNOWN AS EFFICIENT FIRE SECURITY SOLUTIONS PRIVATE LIMITED)

CIN -U74900PN2015PLC153863

FOR THE Q1 (FY 2025-26)

**Reg. Address :-SURVEY NO:144/1/2/2, MILKAT NO:4617
PHURSUNGI, PUNE ,Phursungi S.O , Malinagar
19-Maharashtra , 91-India ,Pincode - 412308**

STATUTORY AUDITOR : SKPN & ASSOCIATES LLP

Chartered Accountants

Firm Reg No.:154291W/W100923

EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)

SURVEY NO:144/1/2/2, MILKAT NO:4617,PHURSUNGI, PUNE,Maharashtra,412308

CIN -U74900PN2015PLC153863

Balance Sheet as at June 30 , 2025

(Rupees in "Hundred ")

	Particulars	Note No.	Amount In Rs. As at 30.06.2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2		1,000
(b) Reserves and Surplus	3		13,58,134
Total Equity			13,59,134
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4		1,18,250
(3) Current Liabilities			
(a) Short-term borrowings	5		4,08,197
(b) Trade Payables	6		-
(i) Total Outstanding dues of Micro enterprises & Small Enterprises			-
(ii) Total Outstanding dues of Creditors other than Micro enterprises & Small Enterprises			2,91,948
(c) Other Current Liabilities	7		1,99,644
(d) Short-Term Provisions	8		1,91,260
Total Current Liabilities			10,91,049
	TOTAL		25,68,433
II. ASSETS			
Non-Current Assets			
(1) (a) Property Plant & Equipments & Intangible Assets	9		
(i) Property Plant & Equipments			1,71,146
(ii) Intangible Assets			-
(b) Non-current investments	10		1,67,360
(c) Deferred Tax Assets (Net)	11		8,967
(d) Long-Term Loans and Advances	12		-
(e) Other non-current assets	13		5,04,927
Total Non Current Assets			8,52,401
(2) Current Assets			
(a) Inventories	14		5,14,663
(b) Trade Receivables	15		11,12,956
(c) Cash and Bank Balances	16		33,478
(d) Short-Term Loans and Advances	17		5,342
(e) Other Current Assets	18		49,593
Total Current Assets			17,16,032
	TOTAL		25,68,433
Significant Accounting Policies and notes on financial statements.		Note 1	
The accompanying notes are an integral part of financial statements			

This is the Balance Sheet referred to in our report of even date.

For SKPN & Associates LLP

Chartered Accountants

Firm Reg No.:154291W/W100923


CA. Shahuraj Somwanshi
Partner

M. No. 131493

Date: 18/10/2025

UDIN: 25131493BMIDMW7015

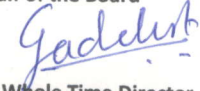


EFFICIENT FIRE AND SECURITY SOLUTIONS
LIMITED

For and on behalf of the Board


Managing Director

Anand Gadekar
DIN-01626158

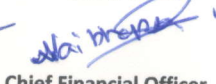

Whole Time Director

Aarti Gadekar
DIN-01626207


Company Secretary

CS Purva Palshikar

PAN:DCUPP1840N


Chief Financial Officer

CA Vaibhav Kankanwar

PAN:FXKPK4211F

EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)

SURVEY NO:144/1/2/2, MILKAT NO:4617,PHURSUNGI, PUNE,Maharashtra,412308

CIN -U74900PN2015PLC153863

Statement of Profit & Loss for The Period Ended June 30, 2025

(Rupees in "Hundred ")

	Particulars	Note No.	Amount In Rs Year Ended 30.06.2025
	INCOME		
I.	Revenue from Operations(Gross)	19	6,67,876
II.	Other Incomes	20	1,091
III.	Total INCOME (I + II)		6,68,966
IV.	Expenses:		
	Cost of materials consumed	21	4,61,723
	Changes in inventories of finished goods, work-in-Progress and Stock-in-Trade	22	(54,156)
	Employee Benefit Expenses	23	55,478
	Finance Cost	24	15,510
	Other Administrative and Selling Expenses	25	35,181
	Depreciation and Amortisation Expenses	9	14,295
	Total Expenses		5,28,031
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		1,40,936
VI.	Exceptional Items		-
VII.	Profit before Extraordinary Items and Tax (V - VI)		1,40,936
VIII.	Extra Ordinary Items/Prior Period Item		5,849
IX.	Profit before Tax (VII - VIII)		1,35,087
X.	Tax Expense:		
	(1) Current tax		35,256.73
	(2) Deferred Tax[Liability/(Asset)]		(1,005)
	(3) Taxes of Earlier Years		-
	Total Tax Expenses		34,251
XI.	Profit/ (Loss) for the period Operations (IX - X)		1,00,835
XII.	Earnings Per Equity Share - Basic & Diluted		10.08

This is the Balance Sheet referred to in our report of even date.

For SKPN & Associates LLP

Chartered Accountants

Firm Reg No.:154291W/W100923

CA. Shahuraj Somwanshi

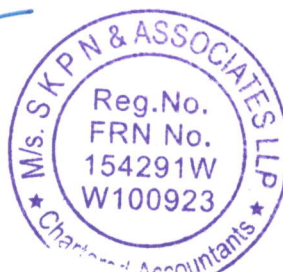
Partner

M. No. 131493

Place :- Pune

Date: 18-10-2025

UDIN:25131493BMIDMW7015



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

For and on behalf of the Board

Managing Director

Anand Gadekar

DIN-01626158

Place: Pune

Whole Time Director

Aarti Gadekar

DIN-01626207

Place: Pune

Company Secretary

CS Purva Palshikar

PAN:DCUPP1840N

Chief Financial Officer

CA Vaibhav

Kankanwar

PAN:FXXPK4211F

EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED
(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)

SURVEY NO:144/1/2/2, MILKAT NO:4617,PHURSUNGI, PUNE,Maharashtra,412308

CIN -U74900PN2015PLC153863

Cash Flow Statement For the Period Ending June 30, 2025

(Rupees in "Hundred ")

Particulars	Note No.	Amount In Rs Year Ended 30.06.2025
A) Cash Flows from Operating Activities		
Net Profit Before Tax		1,35,086.72
Add: Finance Cost		15,510.20
Add: Depreciation		14,294.56
Less: Interest Income		521.33
Add: Deferred Tax		(1,005.32)
Operating profit before Working Capital Changes		1,63,364.83
Other Adjustments:		
(Increase)/ Decrease in Trade Receivables		(9,585.78)
(Increase) / Decrease in Long Term Loans and Advances		-
Increase / (Decrease) in Trade Payables		10,040.27
(Increase) / Decrease in Inventory		(54,156.19)
(Increase)/ Decrease in Other Current Assets		40,578.70
(Increase) / Decrease in Other Non Current Assets		(56,029.09)
(Increase) / Decrease in Short Term Loans and Advances		(1,292.00)
Increase / (Decrease) in Other Current Liabilities		1,382.75
Increase / (Decrease) in Short Term Provisions		(7,349.09)
Increase / (Decrease) in Other Long Term Liability		
		(76,410.44)
Cash Generated From operations		86,954.40
Net Income tax (Paid/ Repaid)& Other Adjustment		(34,251.42)
Net Cash from Operating Activities		52,702.98
B) Cash Flows from Investing Activities		
Increase in Marketable Securities		-
Sale of Fixed Assets/ (Purchase of Fixed Assets)		(35,871.26)
Sale of Investment/(Purchase of Investment)		11,209.21
Interest Income		521.33
Net Cash Used for Investing Activities		(24,140.72)
C) Cash Flows from Financing Activities		
Issue of Shares		-
Securities Premium on Share Capital		-
Adjustment for Conversion of Share Application Money		-
Term and Unsecured Loan Accepted / (Paid)		(10,233.47)
Advance Given To Employee.& Supplier		
Finance cost		(15,510.20)
Net Cash from Financing Activities		(25,743.67)
NET INCREASE/(DECREASE) IN CASH		2,818.59
CASH AND BANK BALANCE BEGINING OF YEAR		30,660.05
CASH AND BANK BALANCE END OF YEAR		33,478.64

Significant Accounting Policies and notes on financial statements.

The accompanying notes are an integral part of financial statements

This is the Balance Sheet referred to in our report of even date.

For SKPN & Associates LLP

Chartered Accountants

Firm Reg No.:154291W/W100923

CA. Shaburaj Somwanshi
Partner

M. No. 131493

Place :- Pune

Date: 18-10-2025

UDIN: 25131493BMIDMW7015



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

For and on behalf of the Board

Anand Gadekar
Managing Director
Anand Gadekar
DIN-01626158

Patslikar
Company Secretary

CS Purva Palshikar
PAN:DCUPP1840N

Aarti Gadekar
Whole Time Director
Aarti Gadekar
DIN-01626207

CA Vaibhav Kankanwar
Chief Financial Officer

CA Vaibhav Kankanwar
PAN:FXXPK4211F

EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED
(FORMERLY KNOWN AS EFFICIENT AND FIRE SECURITY SOLUTIONS PRIVATE LIMITED)

SURVEY NO:144/1/2/2, MILKAT NO:4617,PHURSUNGI, PUNE,Maharashtra,412308

CIN -U74900PN2015PLC153863

Notes forming part of the Financial Statements for the year ended 30th June, 2025

1 Ratios analysis & it's elements

(Rupees in "Hundred ")

SR. No.	Ratio	Formula	30 June 2025		Ratio as on
			Numerator	Denominator	30-Jun-25
(a)	Current Ratio	Current Assets / Current Liabilities	17,16,032.01	10,91,049.12	157.28%
(b)	Debt-Equity Ratio	Total Debt / Shareholder's Equity	5,26,447.03	13,59,133.85	38.73%
(c)	Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Average Shareholder's Equity	1,00,835.30	13,08,716.01	7.70%
(d)	Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	4,61,723.19	4,87,584.97	94.70%
(e)	Trade Receivables Turnover Ratio	Net Credit Sales / Average Accounts Receivables	6,67,875.84	11,08,162.72	60.27%
(f)	Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	3,73,145.49	2,86,927.91	130.05%
(g)	Net Capital Turnover Ratio	Net Sales / Average Working Capital	6,67,875.84	5,80,589.83	115.03%
(h)	Net Profit Ratio	Net Profit / Net Sales * 100	1,00,835.30	6,67,875.84	15.10%
(i)	Return on Capital Employed (ROCE)	EBIT / Capital Employed *100	1,40,935.88	14,77,383.42	9.54%
(h)	Return on Investment	Net Profit / Net Investment *100	1,00,835.30	13,59,133.85	7.42%



2 Additional Regulatory Information

- a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- b) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial quarter.
- c) The Company is not declared as willful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.
- d) The Company does not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961.
- e) The Company has not revalued any of its Property, Plant and Equipment during the quarter.
- f) There are no charges or satisfaction yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- g) There is no transaction with the stuck-off company during the quarter ended 30th June 2025.

Pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules framed thereunder, the Company is required to undertake CSR activities during the financial year, as the applicability criteria have been met for the first time in the current financial year. The Company has duly identified areas of CSR focus and is in the process of executing relevant programs aligned with its CSR policy. In accordance with the applicable accounting principles and guidance, provision for the CSR expenditure has been made at the year-end based on the amount required to be spent under the Act.

- i) The company has not granted any loans to promoters, directors, KMPs either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment during the Quarter.
- j) The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- k) The company has not entered into any Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- l) The Company has not incurred any Cash Loss during the quarter (P.Y. - NIL).
- m) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties are held in the name of the Company as at the Balance Sheet date.
- n) **Earnings Per Share (EPS):**

Earnings per share is calculated in accordance with the AS 20

(Amount in Hundreds)

Particulars	Amount in " ₹ "
Profit after tax (₹)	1,00,835
Number of Equity shares	10,000
Nominal Value of Equity Share (₹)	10
Basic and Diluted Earnings Per Share (₹)	10.08

This is the Balance Sheet referred to in our report of even date.

For SKPN & Associates LLP

Chartered Accountants

Firm Reg No.:154291W/W100923


CA. Shahuraj Somwanshi
Partner

M. No. 131493

Place :- Pune

Date: 18-10-2025

UDIN: 25131493BMIDMW7015



For and on behalf of the Board of Directors of

EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

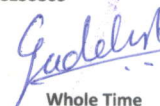
CIN -U74900PN2015PLC153863


Managing Director

Anand Gadekar
DIN-01626158


Company
Secretary

CS Purva
Palshikar
PAN:DCUPP1840N


Whole Time
Director

Aarti Gadekar
DIN-01626207


Chief Financial
Officer

CA Vaibhav
Kankanwar
PAN:FXKPK4211F

EFFICIENT FIRE SECURITY AND SOLUTIONS LIMITED
(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)
CIN : U74900PN2015PLC153863

Note No. 1 : Notes forming part of Financial Statements for the Period ended June 30, 2025

Corporate information :-

Efficient Fire and Security Solutions Limited (Formerly known as Efficient fire and Security Private Limited)is incorporated on 29 January 2015.Our Company was converted into a Public Limited Company pursuant to special resolution passed at Extra-ordinary General Meeting of our Company held on 5th September 2024 and the name of our Company was changed to "Efficient Fire and Security Solutions Limited". It is classified as non-government company and is registered at Registrar of Companies, . The Company's Registered Office and Works are located at S.NO. 144/1/2/2-B-2-D, M.NO.4617, Phursungi, Tal. Haveli, Pune, Pune- 412308, Maharashtra.

The Company is engaged in the business of EPC Contracts of fire safety services and supply of all types of fire protection systems for protecting people, premises and to engage in export and import projects in fire safety and also to provide fire safety consulting and advisory services.

1 Significant Accounting Policies :-

1.1 Basis of accounting and preparation of financial statements :-

The standalone financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Companies Act, 2013 to the extent notified.Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use except where specifically stated hereunder.

1.2 Use of estimates :-

The preparation of financial statements in conformity with the generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

1.3 Accounting Assumptions :

(i)Going Concern :

The enterprise is normally viewed as a going concern, that is, as continuing in operation for the foreseeable future. It is assumed that the enterprise has neither the intention nor the necessity of liquidation or of curtailing materially the scale of the operations.

(ii)Consistency

It is Assumed that accounting policies are consistent from one period to another

(iii)Accrual:

Revenues and costs are accrued, that is, recognized as they are earned or incurred (and not as money is received or paid) and recorded in the standalone financial statements of the periods to which they relate. (The considerations affecting the process of matching costs with revenues under the accrual assumption are not dealt with in this Statement.)

1.4 Valuation of Inventories:

(i)Raw Materials:

Raw Materials are valued at lower of cost or net realizable value, on the basis of weighted average method after providing for obsolescence and other losses, where considered necessary. Cost of inventory comprises all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventory to their present location and condition.

1.5 Tangible & Intangible Assets :-

Fixed Assets are stated at cost of acquisition, including any attributable cost of bringing the asset to its working condition for its intended use, less accumulated depreciation. The cost of fixed asset includes taxes, duties, freight and other incidental expenses related to acquisition and installation of respective asset. Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realisable value and are shown separately in the financial statements under the head 'Other current assets'. Any expected loss is recognized immediately in the Statement of Profit and Loss. Losses arising from the retirement of, and gains or losses arising from disposal of fixed assets which are carried at cost or revalued amount are recognised in the Statement of Profit and Loss.

1.6 Depreciation :-

Change in Method of Depreciation:

Up to the previous financial year, the Company provided depreciation in its books of accounts in accordance with the rates and method prescribed under the Income Tax Act, 1961. From the current financial year, depreciation on tangible fixed assets is provided using the Written Down Value (WDV) method, in accordance with the useful life prescribed in Schedule II of the Companies Act, 2013, or as estimated by the management based on the nature and use of the assets. Depreciation for assets purchased /sold during a period is proportionately charged from the date of acquisition / Installation of asset. The Management estimates the useful lives for the other fixed assets are as follows:

Group of the Asset	Useful Life of Asset in Years
Computers & Accessories	3 Years
Company Shed	30 Years
Furniture & Fixtures	10 Years
Plant & Machinery	15 Years
Vehicles - Motor & Heavy Vehicles	8 Years



1.7 Impairment :-

At each balance sheet date, the Company reviews the carrying value of its property, plant and equipment and intangible assets to determine whether there is any indication that the carrying value of those assets may not be recoverable through continuing use. If any such indication exists, the recoverable amount of the asset is reviewed in order to determine the extent of impairment loss, if any. Recoverable amount is the higher of assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset for which the estimates of future cash flows have not been adjusted.

An impairment loss is recognized in the statement of profit and loss as and when the carrying value of an asset exceeds its recoverable amount. Where an impairment loss subsequently reverses, the carrying value of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount so that the increased carrying value does not exceed the carrying value that would have been determined had no impairment loss been recognized for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognized in the statement of profit and loss immediately.

1.8 Revenue Recognition :-

The revenues are recognized to the extent it is probable that the amount is measured reliably and that it is probable of inflow of resources. The revenue has been booked based on the work certified. The revenues are booked on completion of stages and accordingly, on achieving of the milestone, the revenues have been booked. The progress / work certified is measured on the basis of the certificate issued by the Chartered Engineer/Surveyor. Amounts received before the related work is performed are disclosed in the Balance Sheet as contract liability and termed as "Advances from customer".

Sales/Turnover for the year includes the sales value of goods and other recoveries such as insurance, transportation, and packing charges, if any. However, it excludes Goods and Services Tax (GST) and recovery of financial/discounting charges, if any.

1.9 Earning Per Share :-

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

1.10 Current Tax & Deferred Tax :-

Income tax expense is accounted for in accordance with AS 22- "Accounting for Taxes on Income" prescribed under the Companies (Accounting Standard) Rules, 2006 which includes current tax and deferred taxes.

Current taxes reflect the impact of tax on income of the previous year as defined under the Income Tax Act, 1961 as per applicable rates.

Deferred taxes reflect the impact of Current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years if any. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax asset will be recognized. Deferred tax assets are reviewed for their appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the company has legally enforceable right to set off current tax assets against current tax liabilities and where deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

1.11 Provisions And Contingent Liabilities :-

Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Fixed deposits under lien with banks against Bank Guarantees have been shown under Deposits and are not freely available to the Company.

There are no outstanding disputed dues as on the balance sheet date :

Name of the Statue	Nature of Disputed Dues	Amount in thousand	Period to which amount relates	Forum where Dispute is pending
NA	NA	NA	NA	NA



1.12 Transactions in Foreign Currency :-

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction and are presented in Indian Rupees which is the functional currency of the company for presentation of its financial statement. All exchange differences arising on settlement and conversion on foreign currency transaction are included in the Statement of Profit and Loss. In respect of transactions covered by forward exchange contracts, the difference between the forward rate and the exchange rate at the date of transaction is recognized as income or expense at the time of maturity date.

1) Expenditure in Foreign Currency (Accrual Basis)

Particulars	as on 30.06.2025	
Outflow in Foreign Currency		
Import of Material		
Travelling Expenses	35,490	
	35,490	

2) Earnings in Foreign Exchange (Accrual Basis)

Particulars	as on 30.06.2025	
Inflow in Foreign Currency		
Supply of Material & Services		
	-	

1.13 Employee Benefits :-**i) Short Term:**

Short Term employee benefits are recognized as an expense at the undiscounted amount expected to be paid over the period of services rendered by the employees to the company. Bonus Liability on account of the Company's obligation under company policy and employee's short term incentive plan is charged to the statement of Profit and loss at the undiscount amount of each liability. Companies policy is to debit all the expenses on payment basis.

ii) Long Term:**Defined Benefits Plan:**

For defined benefit retirement schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuation being carried out at each year-end balance sheet date. Re-measurement gains and losses of the net defined benefit liability/(asset) are recognized immediately in the profit and loss account. The service cost and net interest on the net defined benefit liability/(asset) are recognized as an expense within employee costs. The Company has not made any investment nor any policy taken from Insurance company to meet the liability of gratuity payments till the period ended 31st March 2025. The retirement benefit obligations recognized in the balance sheet represents the present value of the defined benefit obligations arrived at based on the report of actuary.

Leave Encashment

The employees of the Company are entitled for leave encashment on yearly basis. The amount accumulated during the year is paid in the next year.

1.14 Cash & Cash Equivalents :-

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

1.15 Cash flow Statement:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.16 Segment Reporting:

The Company is primarily engaged in a single segment. Considering the provisions of Accounting Standard 17, the Company do not have any reportable segments.

1.17 Borrowing Cost

Interest and other costs in connection with the borrowing of the funds to the extent related/attributed to the acquisition/construction qualifying fixed assets are capitalized as part of the cost of such asset upto the date when such assets are ready for its intended use and other borrowing costs are charged to statement of Profit & Loss.

1.18 Operating Lease

The Company has taken office premises under non-cancellable operating lease agreements. The lease agreements are generally renewable by mutual consent and are usually for a period of 5 years another is for 3 years starting From FY 2025-26

Financial Year	Amount
FY 23-24	-
FY 24-25	8,33,080.00
FY 25-26	21,45,005.00
FY 26-27	24,06,598.00
FY 27-28	26,39,262.00



1.19 Dues to Micro, Small & Medium Enterprises :-**Micro, Small and Medium Enterprises**

Steps have been taken to identify the suppliers who qualify under the definition of macro and small enterprises, as defined under the Macro, Small & Medium Enterprises Development Act 2006 despite best efforts. Since no intimation has been received from the suppliers regarding their status under the act as at 30th June 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the act, is not expected to be material. Normally, the company had made payment to Suppliers within specified time under MSMED Act 2006.

1.20 The Management of the Company has certified balances of Sundry Debtors, Sundry Creditors, Loans & Advances, Stock, Work-in-progress and Cash.

1.21 Figures have been rounded off to Nearest Indian Rupees.

1.22 Previous year figures have been recasted/ restated /regrouped where necessary to conform to current's year classification.

1.23 PRIOR PERIOD ITEMS

All identifiable items of Income and Expenditure pertaining to prior period are accounted through "Prior Period Items" on the face Notes To Accounts

1.24 RELATED PARTY TRANSACTIONS

Disclosure of transactions with Related Parties, as required by Accounting Standard 18 "Related Party Disclosures" has been given below. Related parties as defined under clause 3 of the Accounting Standard 18 have been identified on the basis of representations made by key managerial personnel and information available with the Company.

Description of relationship	Name of Party
Key Management Personnel (KMP)	Anand Gadekar
Key Management Personnel (KMP)	Aarti Gadekar
Key Management Personnel (KMP) (Proprietor Anand Gadekar)	Efficient Fire Services (Proprietor Anand Gadekar)
Common Director	Firemater India Pvt Ltd

Related Party Disclosure Transaction with related parties						
Name of Associate Enterprise / person	Type of Relationship	Type of Transactions	(Rupees in "Hundred ")			
			Transaction During The Q1 FY 2025-26	Transaction during the FY 2024-25	Balance Amt. AS on 30.06.25	Balance Amt. AS on 31.03.25
Mr. Anand Gadekar	Managing Director	Salary	15,000	60,000	-	-
Mr. Anand Gadekar	Managing Director	Unsecured Loan	30,406		30,405.53	
Ms. Aarti Gadekar	Whole Time Director	Salary	6,000	24,000	-	-
Efficient Fire Services (Proprietor Anand Gadekar)	Managing Director	Reimbursement		1,55,578.22		
Efficient Fire Services (Proprietor Anand Gadekar)	Managing Director	Sales		2,69,290.37	45,627	45,627
Efficient Fire Services (Proprietor Anand Gadekar)	Managing Director	Purchase		23,60,000.00	-	-
Ms. Aarti Gadekar	Whole Time Director	Unsecured Loan	17,633	1,682.78	17,848.78	216
Firemater India Pvt Ltd	Common Director	Loans and Advances		287	-	

1.25 Corporate Social Responsibility (CSR)

Pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules framed thereunder, the Company is required to undertake CSR activities during the financial year, as the applicability criteria have been met for the first time in the current financial year.

The Company has duly identified areas of CSR focus and is in the process of executing relevant programs aligned with its CSR policy. In accordance with the applicable accounting principles and guidance, provision for the CSR expenditure has been made at the year-end based on the amount required to be spent under the Act.

1.26 Directors Remuneration :

Pursuant to a Special Resolution passed by the shareholders of the Company at the General Meeting held on 05th September 2024, the remuneration of the Mr. Anand Gadekar (Managing Director) has been fixed at ₹60,00,000 per annum and has been duly accounted for in the financial statements for the year ended 30th June 2025.



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)

CIN -U74900PN2015PLC153863

Notes on Financial Statements for the period ended June 30, 2025

(Rupees in "Hundred ")

Particulars		Amount In Rs
		As at 30.06.2025
NOTE # 2 - Share Capital		
Authorised Capital		
10,00,000 Equity Shares of Rs.10/- each		1,00,000
Issued, Subscribed and Fully Paid up Share Capital:		
10,000 Equity Shares of Rs.10/- each		1,000
		1,000
Reconciliation of the number of shares at the beginning & end of the Reporting Period.		
Particulars		No. of Shares
Equity Shares at the beginning of the year		10,000
Add : Shares issued during the year		
Total Equity Shares at the end of the year		10,000
Details of shares held by each shareholder holding more than 5% shares:		30.06.2025
ANAND BABRUVAN GADEKAR	No. of Shares held	9,000
	Percentage % holding	90.00%
AARTI ANAND GADEKAR	No. of Shares held	995
	Percentage % holding	9.95%
Terms / Rights attached to Equity Shares :		
The Company has only one class of equity shares having a face value of Rs.10/- per share.		
Each holder of equity share is entitled for one vote per share.		
The Authorized Share Capital of the Company is Rs. 10,00,00,000/- (Rupees Ten Cores only) divided into 1,00,00,000 (One Cores) Equity Shares of Rs.10/- (Rupees Ten Only) each. Altered by wide Ordinary Resolution passed at Extra Ordinary General Meeting held on 04th November, 2024		
Shareholding of Promoters		
Shares held by promoters at the end of the year		
Promoter name	No. of Shares	% of total shares
ANAND BABRUVAN GADEKAR	9,000	90.00%
AARTI ANAND GADEKAR	995	9.95%



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED
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CIN -U74900PN2015PLC153863

Notes on Financial Statements for the period ended June 30, 2025

(Rupees in "Hundred ")

Particulars	Amount In Rs As at 30.06.2025
NOTE # 3 : Reserves and Surplus	
General Reserve	
Add : Transferred from Statement of Profit and Loss	-
	-
Surplus i.e. Balance in the Statement of Profit & Loss	
As per last Balance Sheet	12,57,298.54
Adjustment Relating to Deferred Tax Assets	
Add: Current Year Profit/(Loss)	1,00,835.30
Add: Current Year Adjustment	-
Add: Current Year Adjustment	-
Less: Accumulated Depreciation Adjustment	-
Transfer to General Reserve	-
	13,58,133.85
Note # 4 : Long Term Borrowing	
Secured Loans:	
- From Banks (Secured)	
1)HDFC Loan A/c-6902	18,000.76
2)HDFC Loan A/c-4914	70,442.33
3)ICICI Loan A/c- 9615	29,806.48
	1,18,249.57
Total	14,76,383.42

Note # 5 : Short-Term Borrowings	
(a)Loan Repayable on Demand - From Bank	3,59,943.15
1) HDFC Bank	-
2) ICICI Bank - 0009	3,59,943.15
(c)Unsecured Loan	48,254.31
1)Loan From Director	48,254.31
Total	4,08,197.46



NOTE # 6: Trade payables				
A) total outstanding dues of micro enterprises and small enterprises; and				-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.				2,91,948.04
				2,91,948.04
As at 30th June 2025				
(Outstanding from due date of payment / from date of transaction)	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME	-	-	-	-
(ii) Others	2,55,687.51	35,908	352	2,91,948.04
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
(v) Accruals	-	-	-	-
Total	2,55,688	35,908	352	2,91,948.04

NOTE # 7 : Other Current Liabilities		
(a) Statutory Liabilities		1,322.59
1) ESIC & PTRC Payable		350.59
2) PF Payable		972.00
(b) Other Current Liabilities		1,98,321.28
(i) Advance from Debtors		1,98,177.03
(ii) Credit Card		144.25
1) ICICI Credit Card - 648		(370.00)
2) ICICI Credit Card- 693		514.25
		1,99,643.87
NOTE # 8 : Short-Term Provisions		
(a) Provision for employee benefits		
- Salary Payable		20,237.22
- Wages Payable		8,269.11
- Leave Encashment Payable		-
- Gratuity Payable		51,983.61
(b) Other Provisions		
- TDS Payable		5,912.73
- TCS Payable		
- Audit Fees Payable		5,850.00
- Other Employee Benefits		860.00
- Interest Payable		2,424.84
		95,537.51
Provision for Income Tax A.Y. 2024-25		60,465.51
Provision for Income Tax A.Y. 2025-26		35,256.73
		95,722.24
		1,91,259.75



Note No.9 Fixed Assets

Name of the Asset	GROSS BLOCK			ACCUMULATED DEPRECIATION					NET BLOCK			Useful Lives
	1-Apr-2025	Additions	Delitions/Adjustment	30-Jun-2025	1-Apr-2025	on op. balance	On Additions	Dep for the Q1	30-Jun-2025	31-Mar-2025	30-Jun-2025	
Computers and Peripherals	17,43,808.37	2,06,394.41	-	19,50,202.78	7,26,584.60	1,62,119.24	28,597.11	1,90,716.35	9,17,300.95	10,17,223.77	10,32,901.83	3
Furniture and Fixtures	17,62,727.00	1,15,166.67	-	18,77,893.67	1,24,587.93	1,06,264.97	6,534.83	1,12,799.80	2,37,387.73	16,38,139.07	16,40,505.94	10
Plant and Machinery	7,13,215.89	1,74,423.08	-	8,87,638.97	1,60,889.35	25,493.89	7,228.23	32,722.13	1,93,611.48	5,52,326.54	6,94,027.49	15
Vehicles	1,62,06,166.00	30,50,542.00	-	1,92,56,708.00	69,80,739.52	7,23,464.04	1,93,297.22	9,16,761.25	78,97,500.78	92,25,426.48	1,13,59,207.22	8
Building	27,36,620.00	40,600.00	-	27,77,220.00	2,12,785.51	1,75,613.51	843.36	1,76,456.87	3,89,242.38	25,23,834.49	23,87,977.62	30
TOTAL	2,31,62,537.26	35,87,126.16	-	2,67,49,501.42	82,05,676.92	11,92,955.64	2,36,500.75	14,29,456.39	96,35,043.31	1,49,56,950.34	1,71,14,620.11	



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED (FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED) CIN -U74900PN2015PLC153863 Notes on Financial Statements for the priod ended June 30, 2025	
(Rupees in "Hundred ")	
Particulars	Amount In Rs As at 30.06.2025
Note 10 : Investments	
1)Fixed Deposits	1,67,360.39
Total	1,67,360.39
NOTE # 11 : Deferred Tax Liability/(Assets) :	
Related to Fixed Assets	(8,967.34)
Deferred tax Liabilities/(Assets)(Net)	(8,967.34)
NOTE # 12 : Long-Term Loans and Advances	
Other Advances	-
NOTE # 13 : Other Non-current Assets	
(a)Security Deposits - Unsecured Considered Good	4,203.70
1)Gas Deposits	987.00
2)Rent Deposits	3,216.70
(b)Other Deposits	
1) NSDL Deposits	150.00
2)Scaffolding Deposits	300.00
(c)Retention Money Receivable	4,85,630.41
(d)Erection & Certification	14,642.49
Total	5,04,926.60
NOTE # 14 : Inventories	
Raw Material Goods	3,63,456.01
WIP Installations	1,51,207.06
	5,14,663.06
NOTE # 15 : Trade Receivables	
Outstanding for a period exceeding six months	
a) Secured, considered good	-
b) Unsecured, considered good	11,12,955.61
Others	
a) Secured, considered good	-
b) Unsecured, considered good	-
	11,12,955.61



Trade Receivables ageing schedule as at 30th June,2025					
Outstanding for following periods from due date of payment					
Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	Total
(i) Undisputed Trade receivables -considered good	8,13,706.40	1,15,577.40	1,83,671.81	-	11,12,955.61
(i) Undisputed Trade receivables -considered doubtful					-
(iii) Disputed trade receivables considered good	-				-
(iv) Disputed trade receivables considered doubtful					-
TOTAL	8,13,706.40	1,15,577.40	1,83,671.81	-	11,12,956
<p>Certain Sundry Debtors and Creditors are subject to confirmation and reconciliation. In the opinion of the management, the adjustment, if any, arising out of the reconciliation will not be material and hence no provision is considered necessary.</p>					
NOTE # 16 : Cash and Bank Balances					
a)Balance with Banks					
i)HDFC Bank -5140					607.20
ii)ICICI Bank - 4411					8,880.69
b)Cash on Hand-					
1) INR					23,990.24
					33,478.13
NOTE # 17 : Short-Term Loans and Advances					
- Others (Unsecured, Considered Good)					-
- Advance to Staff					5,342.00
Total					5,342.00
NOTE # 18 : Other Current Assets					
FD Interest Receivable					8,925.65
Advance to creditors					19,641.40
Balance with Tax Authority					
- GST Receivable					6,852.32
- TDS/TCS Receivable					3,361
Preliminary Expenses					10,813.25
Total					49,593.21



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED
(FORMERLY KNOWN AS EFFICIENT FIRE AND SECURITY SOLUTIONS PRIVATE LIMITED)

CIN -U74900PN2015PLC153863

Notes on Financial Statements for the period ended June 30, 2025

(Rupees in "Hundred ")

Particulars	Amount In Rs
	As at 30.06.2025
NOTE # 19 : Revenue From Operations	
Sales	-
Revenue From Operations:	
Domestic Sales	4,15,703.27
Export Sales	2,52,172.58
	6,67,876
NOTE # 20 : Other Incomes	
Credit Card Cashback	67.68
Duty Draw Back	-
Interest On Income Tax Refund	-
Interest On Fixed Deposit	521.33
Waiver from Creditors	227.68
Interest from MSME Vendor	273.95
	1,091
NOTE # 21 : Cost of materials consumed	
Add: Purchases during the year	3,73,145.49
Direct Expenses:	
Insurance on purchase	1.24
Site Expenses	17,451.35
Wages	43,838.59
Transport And Freight Expenses	17,107.62
Import Expenses	0.00
Other Direct Expenses	665.00
Insurance Expense For Labour	636.43
Site Incharge Salary	8,877.48
	4,61,723
NOTE # 22 : Employee Benefit Expenses	
Salaries	31,437.67
Directors Salary	21,000.00
Contribution To Provident Fund & ESIC	1,672.90
Staff Welfare Expenses	1,367.38
Leave Encashment	
Gratuity	
	55,478
Note # 23 : Change in Inventories of Finished Goods, Work-in-Progress and	
(I) Opening Stock	
Raw Material	4,60,506.87
TOTAL(I)	4,60,506.87
(II) Closing Stock	
Raw Material	
Installation	
TOTAL(II)	3,14,663.06
Change In Inventories (I) -(II)	(54,156.19)



EFFICIENT FIRE AND SECURITY SOLUTIONS LIMITED

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CIN -U74900PN2015PLC153863

Notes on Financial Statements for the period ended June 30, 2025

(Rupees in "Hundred ")

Particulars	Amount In Rs
	As at 30.06.2025
NOTE # 24 : Finance Cost	
Interest on loan	1,917.05
Loan Processing Fees	-
Interest on CC	10,823.16
Bank Charges and Commission	781.09
Credit Card Charges	-
Commission on Bank Guarantee	1,988.90
	15,510.20
NOTE # 25 : Other Administrative and Selling Expenses	
Auditor's Remuneration (Refer details below)	-
Advertisement Expenses	1,558.13
Office Expenses	1,509.47
Rent, Rates and Taxes	4,654.40
Electricity and Fuel	210.50
Legal Expenses	-
License,Renewal & Hosting Charges	-
Interest, Late Fees and Taxes	6,413.22
Printing and Stationery	439.75
Repairs and Maintainance	2,314.71
Travelling and Conveyance Expenses - Inland	7,057.65
Travelling and Conveyance Expenses - Overseas	-
Professional Fees	4,743.07
Bad Debts	-
Telephone & Internet Charges	257.96
Courier & Postage Charges	174.05
Insurance	2,867.73
Stamp Duty & Franking Charges	78.50
Security Guard Charges	480.00
Other Expenses	996.37
Donation	50.00
GST ITC Opening Balance Adjustment	-
Software Expenses	1,331.00
Conversion Charges	44.38
	35,180.89
(i) Payments to the auditors comprises:	
As auditors - Statutory audit	
Tax Audit Fees & Other Fees	
(ii) Payments/Salary to the Directors	
Director Remuneration	
(iii) Payments to the CSR	
CSR Payment	



