

Form No.AOC-4 CFS



Form language

English Hindi

Form for filing consolidated financial statements and other documents with the Registrar

[Pursuant to section 137 of the Companies Act, 2013 and Rule 12 of the Companies (Accounts) Rules, 2014]

Refer instruction kit for filing the form

All fields marked in * are mandatory

Figures appearing in the eForm should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions, or crores.

SEGMENT- I: GENERAL INFORMATION OF THE COMPANY AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A - General information of the Company

1 (a) SRN of form AOC-4 filed by the company for its standalone financial statements

(b) *Corporate Identity Number (CIN)

U80100CH2002PLC025678

2 (a) *Name of the company

PHAROAHS SKILLS LIMITED

(b) *Address of the registered office of the company

SCO 173-174, GROUND FLOOR
SECTOR 8-C, NA, CHANDIGARH,
Chandigarh, Chandigarh, India, 160018

(c) *e-mail ID of the company

*****hagatskills@gmail.com

3 (a) Financial year to which financial statements relates

*From (DD/MM/YYYY)

01/04/2024

*To (DD/MM/YYYY)

31/03/2025

(b)(i) *Nature of consolidated financial statements

(Provisional un-adopted consolidated Financial statements/Adopted consolidated Financial statements/Revised consolidated Financial statements u/s 130/Revised consolidated Financial statements u/s 131)

Adopted Financial statements

(ii) Nature of revision

Consolidated financial statement

Directors' Report

Both

(iii) Whether provisional consolidated financial statements filed earlier

Yes

No

Not applicable

(iv) Whether adopted in adjourned AGM

Yes

No

Not applicable

(v) Date of adjourned AGM in which consolidated financial statements were adopted (DD/MM/YYYY)

(vi) SRN of form INC-28

(vii) SRN of form AOC-4 CFS

(viii) Date of order of competent authority (DD/MM/YYYY)

AGM details

4 (a) * Whether annual general meeting (AGM) held

Yes

No

Not applicable

(b) Date of AGM (DD/MM/YYYY)

27/09/2025

(c) *Due date of AGM (DD/MM/YYYY)

30/09/2025

(d) *Whether any extension for AGM granted

Yes

No

(e) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

Signatory Details

5 (a) *Date of Board of directors' meeting in which consolidated financial statements were approved (DD/MM/YYYY)

08/09/2025

(b) Details of directors, manager, secretary, CEO, CFO, Interim Resolution Professional (IRP), Resolution Professional (RP) or Liquidator of the company who have signed the consolidated financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income –tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, IRP, RP, liquidator

DIN or Income-tax PAN	Name	Designation	Date of signing of consolidated financial statements (DD/MM/YYYY)
07490041	GAGANDEEP SASSAN	Managing Director	08/09/2025
05261214	HARDEV SINGH	Director	08/09/2025

6 (a) *Date of Board of directors' meeting in which boards' report referred to under section 134 was approved (DD/MM/YYYY)

08/09/2025

(b) Details of directors, IRP, RP, Liquidator who have signed the Boards' report

DIN/PAN	Name	Designation	Date of signing of Boards' report (DD/MM/YYYY)
07490041	GAGANDEEP SASSAN	Managing Director	08/09/2025
05261214	HARDEV SINGH	Director	08/09/2025

7 *Date of signing of reports on the consolidated financial statements by the auditors (DD/MM/YYYY)

08/09/2025

Auditor Details

8 *SRN of Form ADT-1

T63299754

*Number of Auditors

1

(a) *Income-tax (PAN) of auditor or auditor's firm

AEKFS6708R

(b) *Category of auditor

Individual

Auditor's firm

(c) *Membership number of auditor or auditor's firm's registration number

002664N

(d) *Name of the auditor or auditor's firm

S LAL BANSAL & Co.

(e) Address of the auditor or auditor's firm

*Address Line 1

HOUSE NO-2825,SECTOR-22C

Address Line 2

*Country

India

*Pin Code/Zip Code

160022

Area/Locality

*City

CHANDIGARH

District

*State/UT

Chandigarh

(f) Details of the member signing for the above firm

(i) Name of the member

SACHIN JAIN

(ii) Membership number

535354

9 (a) *Whether Schedule III of the Companies Act, 2013 is applicable

Yes

No

(b) *Type of Industry

Commercial & Industrial

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I)

(Commercial & Industrial/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)

Part B – Consolidated Balance Sheet

PART I - CONSOLIDATED BALANCE SHEET

	Particulars	Figures as at the end of (Current reporting period) (in Rs.)	Figures as at the end of (Previous reporting period) (in Rs.)	Reason for change in pre-filled figures of previous reporting period
		31/03/2025 (DD/MM/YYYY)	31/03/2024 (DD/MM/YYYY)	
I	EQUITY AND LIABILITIES			
(1)	Shareholder's Fund			
	(a) Share capital	45000000	45000000	
	(b) Reserves and surplus	97995628	63242981	
	(c) Money received against share warrants	0	0	
	(d) Minority Interest	30170727	27683009	
(2)	Share application money pending allotment	0	0	
(3)	Non - current liabilities			
	(a) Long term borrowings	118600411	46778189	
	(b) Deferred tax liabilities (net)	2223741	650071	
	(c) Other long-term liabilities	31331145	16738976	
	(d) Long term provisions	0	0	
(4)	Current liabilities			
	(a) Short-term borrowings	263163158	140732365	
	(b) Trade payables			
	(i) Total outstanding dues of micro enterprises and small enterprises	0	0	
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	81316684	113999287	

	(c) Other current liabilities	17232508	20406432	
	(d) Short-term provisions	0	0	
	Total	687034002.00	475231310.00	
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	122386224	49645245	
	(ii) Intangible assets	0	0	
	(iii) Capital work – in- progress	0	0	
	(iv) Intangible assets under development	0	0	
	(b) Non-current Investments	0	0	
	(c) Deferred tax assets (net)	0	0	
	(d) Long-term loans and advances	136135453	47507014	
	(e) Other non-current assets	0	50000000	
2	Current assets			
	(a) Current Investments	0	0	
	(b) Inventories	537550	526650	
	(c) Trade receivables	227051429	198775042	
	(d) Cash and cash equivalents	192870205	114188659	
	(e) Short-term loans and advances	0	0	
	(f) Other current assets	8053141	14588700	
	Total	687034002.00	475231310.00	

II Part II: Break-up of figures in Consolidated Balance sheet

A Details of long-term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Bonds/ debentures	0	0	
Term Loans			
-From banks	0	0	
-From other parties	0	0	
Deferred payment liabilities	0	0	
Deposits	0	0	
Loans and advances from related parties	0	0	
Long term maturities of financial lease obligations	0	0	
Other loans & advances	47688071	0	
Total long-term borrowings (unsecured)	47688071.00	0.00	

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Out of above total, aggregate amount guaranteed by directors of the companies	0		

B Details of short-term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Loans repayable on demand			
-From banks	0	0	
-From other parties	0	0	
Loans and advances from related parties	0	0	
Deposits	0	0	
Other loans and advances	0	0	
Total short-term borrowings (unsecured)	0.00	0.00	
Out of above total, aggregate amount guaranteed by directors of the companies			

C Details of long-term loans and advances (unsecured, considered good)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Capital advances	0	0	
Loans and advances to other related parties	0	0	
Other loans and advances	0	0	
Total long-term loan and advances	0.00	0.00	
Less: Provision/ allowance for bad and doubtful loans and advances			
-From related parties	0	0	
-From others	0	0	
Net long-term loan and advances (unsecured, considered good)	0.00	0.00	
Loans and advances due by directors/ other officers of the company			

D Details of long-term loans and advances (doubtful)

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Capital advances	0	0	
Loans and advances to related parties	0	0	
Other loans and advances	0	0	

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Total long-term loan and advances	0.00	0.00	
Less : Provision/ allowance for bad and doubtful loans and advances			
-From related parties	0	0	
-From others	0	0	
Net long-term loan and advances (doubtful)	0.00	0.00	
Loans and advances due by directors/ other officers of the company			

E Details of trade receivables

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Secured, considered good	0	0	
Unsecured, considered good	227051429	198775042	
Doubtful	0	0	
Total trade receivables	227051429.00	198775042.00	
Less: provision/ allowance for bad and doubtful debts	0	0	
Net trade receivables	227051429.00	198775042.00	
Debt due by (directors/ others officers of the company)	0	0	

III Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue for contracts without payment received in cash during reporting period	0
2	Share application money given	0
3	Share application money given during the reporting period	0
4	Share application money received during the reporting period	0
5	Share application money received and due for refund	0
6	Paid-up capital held by foreign companies	0
7	Paid-up capital held by foreign holding and/ or through its subsidiaries	0
8	Number of shares bought back during the reporting period	0
9	Deposits accepted or renewed during the reporting period	0
10	Deposits matured and claimed but not paid during the reporting period	0
11	Deposits matured and claimed but not paid	0
12	Deposits matured, but not claimed	0
13	Unclaimed matured debentures	0
14	Debentures claimed but not paid	0
15	Interest on deposits accrued and due but not paid	0
16	Unpaid dividend	0
17	Investment in subsidiary companies	0

18	Investment in government companies	0
19	Capital reserve	7196631
20	Investment in Associates	0
21	Investment in Joint Ventures	0
22	Goodwill on consolidation	0
23	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0
24	Inter-corporate deposits	0
25	Gross value of transaction as per AS- 18 (if applicable)	0
26	Capital subsidies or grants received from government authorities	0
27	Calls unpaid by directors	0
28	Calls unpaid by others	0
29	Forfeited shares (amount originally paid-up)	0
30	Forfeited shares reissued	0
31	Borrowing from foreign institutional agencies	0
32	Borrowing from foreign companies	0
33	Inter-corporate borrowings -secured	0
34	Inter-corporate borrowings –unsecured	47688071
35	Commercial Paper	0
36	Conversion of warrants into equity shares during the reporting period	0
37	Conversion of warrants into preference shares during the reporting period	0
38	Conversion of warrants into debentures during the reporting period	0
39	Warrants issued during the reporting period (In foreign currency)	0
40	Warrants issued during the reporting period (In Rupees)	0
41	Default in payment of short-term borrowings and interest thereon	0
42	Default in payment of long-term borrowings and interest thereon	0
43	Whether any operating lease has been converted to financial lease or <i>vice-versa</i>	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Provide details of such conversions	
44	Net Worth of the companies	135798997
45	Number of shareholders to whom shares allotted under private placement during the reporting period	0
46	Secured Loan	334075498
47	Gross Property, Plant and Equipment and Intangible assets	155063439
48	Depreciation and amortization	32677215
49	Miscellaneous expenditure to the extent not written off or adjusted	0

I Statement of Consolidated Profit and Loss

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF CONSOLIDATED PROFIT AND LOSS ACCOUNT

	Particulars	Figures for the period (Current reporting period) From (DD/MM/YYYY)	Figures for the period (Previous reporting period) From (DD/MM/YYYY)	Reason for change in pre-filled figures of previous reporting period
		01/04/2024	01/04/2023	
		To (DD/MM/YYYY)	To (DD/MM/YYYY)	
		31/03/2025	31/03/2024	
(I)	Revenue from operations			
	Domestic turnover			
	(i) Sale of goods manufactured	0	0	
	(ii) Sale of goods traded	0	0	
	(iii) Sale or supply of services	491307393	578809272	
	Export turnover			
	(i) Sale of goods manufactured	0	0	
	(ii) Sale of goods traded	0	0	
	(iii) Sale or supply of services	0	0	
(II)	Other Income			
	(i) Dividend income	0	0	0
	(ii) Interest income	0	0	
	(iii) Net gain/loss on sale of investments	5440631	2146169	
	(iv) Other non-operating income (net of expenses directly attributable to such income)	0	0	
(III)	Total Income (I+II)	496748024.00	580955441.00	
(IV)	Expenses			
	Cost of materials consumed	0	0	
	Purchases of stock in trade	103388893	248847525	
	Changes in inventories of			
	— Finished goods	-10900	-419510	
	— Work-in-progress	0	0	
	— Stock in trade	0	0	
	Employee benefit expenses	210789500	230826384	
	Managerial remuneration	0	0	
	Payment to Auditors	29000	29000	
	Insurance expenses	94515	0	
	Power and fuel	803807	453391	

	Finance cost	21137029	10574918	
	Depreciation and amortization expenses	10150942	7212197	
	Other expenses	99544923	39274478	
	Total expenses	445927709.00	536798383.00	
(V)	Share of Profit/(Loss) in Associates	0	0	
(VI)	Profit before exceptional and extraordinary items and tax (III-IV+V)	50820315.00	44157058.00	
(VII)	Exceptional items	0	0	
(VIII)	Profit before extraordinary items and tax (VI-VII)	50820315.00	44157058.00	
(IX)	Extraordinary items	0	0	
(X)	Profit before tax (VIII-IX)	50820315.00	44157058.00	
(XI)	Tax Expense			
	(1) Current Tax	12006280	11278534	
	(2) Deferred Tax	1573670	53934	
(XII)	Profit/(Loss) for the period from continuing operations (X-XI)	37240365.00	32824590.00	
(XIII)	Profit /(Loss) from discontinuing operations	0	0	
(XIV)	Tax expense of discontinuing operations	0	0	
(XV)	Profit/ (Loss) from discontinuing operations (after tax) (XIII-XIV)	0.00	0.00	
(XVI)	Profit /(Loss) (XII+XV)	37240365.00	32824590.00	
	(1) Profit/(Loss) attributable to equity shareholders of the Parent	37240365	32824590	
	(2) Profit/(Loss) attributable to Minority Interest	0	0	
(XVII)	Earnings per equity share before extraordinary items			
	(1) Basic	8.28	10.87	
	(2) Diluted	8.28	10.87	
(XVIII)	Earnings per equity share after extraordinary items			
	(1) Basic	8.28	10.87	
	(2) Diluted	8.28	10.87	

Part II :Detailed Profit and Loss items (Amount in Rupees)

A Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Export of goods calculated on FOB basis	0	0	
Interest and dividend	0	0	
Royalty	0	0	
Know-how	0	0	
Professional and consultation fees	0	0	
Other income	0	0	
Total Earning in Foreign Exchange	0.00	0.00	

B Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period	Reason for change in pre-filled figures of previous reporting period
Import of goods calculated on CIF basis			
(i) Raw material	0	0	
(ii) Component and spare parts	0	0	
(iii) Capital goods	0	0	
Expenditure on account of			
Royalty	0	0	
Know-how	0	0	
Professional and consultation fees	0	0	
Interest	0	0	
Other matters	0	0	
Dividend paid	0	0	
Total Expenditure in foreign exchange	0.00	0.00	

Part III : Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend	0
2	Revenue subsidies or grants received from government authority(ies)	0
3	Rent paid	7495500
4	Consumption of stores and spare parts	0
5	Gross value of the transaction with the related parties as per AS-18 (if applicable)	26126730
6	Bad debts of related parties as per AS-18 (if applicable)	0
7	Contribution made under sub-section (3) of section 182	0

SEGMENT III: AUDITOR'S REPORT

1 (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

Yes

No

Not Applicable

(b) If yes, provide following details:-

S. No.	Provide details of comment(s) or supplement(s) received from CAG of India	Board of Director's reply(ies) on comments received from CAG of India

(c) Whether Comptroller and Auditor-General of India has conducted supplementary or test audit under section 143

Yes

No

SEGMENT IV: MISCELLANEOUS

1 *Whether the Secretarial Audit is applicable

Yes

No

2 Whether secretarial audit report has been qualified or has any observation or other remarks

Yes

No

3 Number of observations made

4 Provide details of secretarial qualifications or observations or other remarks in secretarial audit report

5 Details of signatories of secretarial audit report

(a) Category of secretarial auditor

(b) Name of secretarial audit firm

(c) Firms registration number of secretarial audit firm

(d) Membership number of secretarial auditor

(e) Certificate of practice number of secretarial auditor

(f) Address of secretarial auditor

(g) Permanent account number of secretarial auditor or secretarial auditor's firm

(h) Date of signing secretarial audit report (DD/MM/YYYY)

Attachments

(a) *Consolidated financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)

Audit report consol.pdf

(b) Supplementary or test audit report under section 143

(c) Details of comments of CAG if India

(d) Secretarial Audit Report

(e) Statement of the facts and reasons for not adopting the financial statement in the annual general meeting (AGM)

(f) Statement of the fact and reasons for not holding the AGM

(g) Optional attachment(s), if any

Pharoahs Skills BS Consol
31.03.2025.pdf

Declaration

I am authorised by the Board of Directors of the Company vide resolution number* 04 dated*

08/09/2025

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

*** To be digitally signed by**

***Designation**

(Director/Manager/Secretary/CEO/CFO/Liquidator/ Interim Resolution Professional (IRP)/ Resolution Professional (RP))

Director

*Director identification number of the director; or PAN of the manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or Membership number of the secretary

0*4*0*4*

Certificate by Practicing Professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- 1 The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order.
- 2 All the required attachments have been completely and legibly attached to this form.
- 3 It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

*** To be digitally signed by**

- Chartered accountant (in whole-time practice)
 Cost accountant (in whole-time practice)
 Company secretary (in whole-time practice)

***Whether associate or fellow:**

- Associate Fellow

***Membership number**

Certificate of practice number

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For Office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Digital signature of the authorizing officer

This eForm is hereby registered

Date of signing (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company