

INDEPENDENT AUDITOR'S REPORT
To the Partners of FABL International Technologies LLP
(Formerly Fablife Process Technologies LLP)

Opinion

We have audited the accompanying financial statements of **FABL International Technologies LLP** (Formerly known as Fablife Process Technologies LLP ("the LLP")), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the Limited Liability Partnership , in all material respects, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the LLP in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Designated Partners for the financial statements

Designated Partners are responsible for the preparation of the financial statements in accordance with the with the aforesaid Accounting Standards and in accordance with the accounting principles generally accepted in India, and for such internal control as designated partners determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, designated partners are responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless designated partners either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

Those Designated Partners are responsible for overseeing the LLP'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.



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Other Matters

There has been change in the ownership of the LLP with regard to the modified partnership deed dated 01st April, 2025 for the sale of Stake in the LLP to the extent of 51% to the Group Company Fabtech Technologies International Private Limited (formerly known as Fabtech Technologies International Limited) after the financial year 2024-2025 but before the signing of this report. Our Opinion is not modified for the same.

The Company has unpaid the statutory dues in respect of Maharashtra Labour Welfare Fund applicable in state of Maharashtra for the Financial year 2024-25. There are also Unpaid TDS Dues amounting to Rs. 50,651 for the Financial year 2024-2025. Further we state that profession Tax Dues Maharashtra State there is delay in payment amounting Rs. 3,200 for more than 180 days.

For Ajmera & Ajmera

Chartered Accountants

(FRN: 018796C)



Sourabh Ajmera

Partner

Membership No: 166931

UDIN: 25166931BMNPWR7138

Place: Mumbai

Date: July 28, 2025

FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)

Balance Sheet as at 31st March, 2025

(Amount in Rs.)

	Note	As at 31-03-2025	As at 31-03-2024
	No.	₹	₹
I. EQUITY AND LIABILITIES			
1 Partners' funds			
(a) Partners' capital account			
(i) Partners' contribution account	3a	1,00,000	1,00,000
(ii) Partners' current account	3b	(3,01,49,336)	(1,34,07,290)
		<u>(3,00,49,336)</u>	<u>(1,33,07,290)</u>
2 Non-current liabilities			
(a) Long-term borrowings	4	-	79,562
(b) Long-term provisions	5	<u>3,43,883</u>	<u>7,91,347</u>
		<u>3,43,883</u>	<u>8,70,909</u>
3 Current liabilities			
(a) Short-term borrowings	6	8,09,40,430	1,42,51,330
(b) Trade payables	7	6,59,87,569	7,76,17,583
(c) Other current liabilities	8	8,55,66,476	8,99,35,715
(d) Short-term provisions	9	2,49,176	4,49,958
		<u>23,27,43,651</u>	<u>18,22,54,586</u>
	TOTAL	<u>20,30,38,198</u>	<u>16,98,18,205</u>
II. ASSETS			
1 Non-current assets			
(a) Property, plant and equipment and intangible assets			
(i) Property, Plant and Equipment	10(a)	40,45,945	33,73,726
(ii) Intangible assets	10(b)	3,98,011	9,03,021
(b) Deferred tax asset (net)	11	75,24,176	4,73,112
(c) Long-term loans and advances	12	<u>1,55,04,000</u>	<u>10,000</u>
		<u>2,74,75,132</u>	<u>47,59,860</u>
2 Current assets			
(a) Inventories	13	11,85,53,099	12,05,07,099
(b) Trade receivables	14	3,81,64,260	2,73,23,443
(c) Cash and bank balances	15	59,37,587	58,44,508
(d) Short-term loans and advances	16	<u>1,29,08,120</u>	<u>1,13,83,295</u>
		<u>17,55,63,066</u>	<u>16,50,68,345</u>
	TOTAL	<u>20,30,38,198</u>	<u>16,98,18,205</u>

The accompanying notes are an integral part of the financial statements

As per our report of even date

For Ajmera & Ajmera
Chartered Accountants
Firm Regn. No. : 0018796C

Sourabh Ajmera
Partner
(Membership No. 166931)
UDIN: 25166931BMNPWR7138



For and on behalf of the firm
LLPIN - AAH 3662

Aasif Ahsan Khan
(Designated Partner)
DIN No. 00156111

Amjad Adam Arbani
(Designated Partner)
DIN No. 02718019



Place :Mumbai

Date: 28th July 2025

Place :Mumbai

Date: 28th July 2025

FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)

Statement of Profit and Loss for the period ended 31st March, 2025

(Amount in Rs.)

	Note	For the Year Ended 31-03-2025	For the Year Ended 31-03-2024
I Revenue from operations	17	8,12,56,802	19,06,19,403
II Other income	18	14,55,841	1,63,579
III Total income (I + II)		8,27,12,643	19,07,82,982
IV Expenses:			
(a) Cost of raw material consumed	19	19,54,000	16,83,98,284
(b) Purchase of Stock in Trade		7,81,77,038	-
(c) Changes in inventories of finished goods and work-in-progress	20	-	1,24,35,091
(d) Employee benefits expense	21	85,34,048	2,15,65,323
(e) Finance costs	22	52,91,362	20,63,558
(f) Depreciation and amortisation expense	23	11,84,957	13,01,315
(g) Operating expenses	24	37,09,291	1,85,27,988
(h) Other expenses	25	78,49,145	1,55,94,586
Total expenses		10,64,99,841	23,98,86,105
V Profit before partners' remuneration and tax (III - IV)		(2,37,87,198)	(4,91,03,123)
VI Partners' remuneration		-	-
VII Profit before tax (V - VI)		(2,37,87,198)	(4,91,03,123)
VIII Tax expense:			
(a) Current tax		-	-
(b) Excess/ Short provision of tax relating to earlier years		5,911	1,242
(c) Deferred tax credit		5,911	1,242
		(70,51,063)	(38,932)
		(70,45,152)	(37,691)
IX Profit/ (Loss) for the year (VII - VIII)		(1,67,42,046)	(4,90,65,432)

The accompanying notes are an integral part of the financial statements

In terms of our report attached.

For and on behalf of the firm

For Ajmera & Ajmera
Chartered Accountants
Firm Regn. No. : 0018796C

Sourabh Ajmera
Partner
(Membership No. 166931)
UDIN: 25166931BMNPWR7138



Aasif Ahsan Khan
(Designated Partner)
DIN No. 00156111

Amjad Adam Arani
(Designated Partner)
DIN No. 02718019



Place : Mumbai
Date: 28th July 2025

Place : Mumbai
Date: 28th July 2025

FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
Notes forming part of the financial statements for the year ended 31st March, 2025

1 Corporate Information:

FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP) (the "LLP") is a limited liability partnership incorporated under the Limited Liability Partnership Act, 2008 on September 09, 2016. The Company is engaged primarily in the business of supplying pharmaceutical engineering equipment to pharmaceutical and allied industries. It caters for the domestic and international markets.

2 Significant accounting policies:

(i) Basis of accounting:

The accompanying financial statements have been prepared under the historical cost convention and on going concern basis, in accordance with generally accepted accounting principles in India (Indian GAAP).

(ii) Use of estimates:

The preparation of financial statements, in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(iii) Revenue recognition:

Revenue from a transaction involving sale of goods is recognized when the property in goods is transferred to the buyer for a consideration. The transfer of property in goods results in the transfer of significant risks and rewards of ownership. Revenue from service transactions is recognized as the service is performed by the proportionate completion method or completed service contract method.

Income is recorded on accrual basis. The amount recognized is exclusive of GST.

Interest and other income, if any, is recognised on an accrual basis.

Rental income from the rented properties is recognised on an accrual basis as other income of the company.

Dividend income is accounted in the period in which the right to receive the same is established.

(iv) Export Incentive:

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

(v) Property, plant & equipment and depreciation:

All Property, plant & equipment are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price and any other attributable cost of bringing the assets to its working condition for its intended use.

Gains or losses arising from derecognition of Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

There is no revaluation done for Property, Plant and Equipment.

Depreciation on property, plant & equipment has been provided using the straight line method in the manner and at the rates prescribed by Schedule II of the Act. Depreciation on addition/deletion of Property, plant & equipment made during the year is provided on pro-rata basis from / upto the date of each addition / deletion.

Individual assets costing less than Rs 5,000 are depreciated fully in the year of purchase.

Intangible assets are stated at cost of acquisition less accumulated amortization and accumulated impairment loss, if any. Gains or losses arising from derecognition of an Intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

(vi) Capital work-in-progress:

Projects under which tangible assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest (if any).

(vii) Impairment:

Property, Plant and Equipment and Intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount.

(viii) Investments:

Investments are classified into current and non-current investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments. Current investments are stated at a lower cost and fair value. Non-current investments are stated at cost.

A provision for diminution in the value of long-term investments is made only if such a decline is other than temporary. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognized in the Statement of Profit and Loss.

(ix) Inventories:

Inventories are assets held for sale in the ordinary course of business. Inventories are valued at lower of cost or net realizable value of inventories. The cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Stores and spares are valued at cost.

Cost is determined on FIFO for all categories of Inventories.



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
Notes forming part of the financial statements for the year ended 31st March, 2025

(x) Employee benefits:

(i) Short term employee benefits are recognised as an expense at the undiscounted amount in the statement of profit and loss in the year in which the related service is rendered.

(ii) Post-employment benefits:

a. **Provident Fund scheme:**

Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contribution is chargeable to the Statement of Profit and Loss of the year when the contribution to the fund is due. There are no other obligations other than the contribution payable to the fund.

b. **Defined Benefit Plan**

Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent actuarial valuation as at the Balance Sheet date, using the projected unit credit method. Actuarial gains and losses are recognised in the statement of profit and loss.

Compensated absences

The Company provides for the encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits, for future encashment / availing. The liability is provided based on the number of days of unutilised leave at each balance sheet date on the basis of an independent actuarial valuation as at the Balance Sheet date, using the projected unit credit method. Actuarial gains and losses are recognised in the statement of profit and loss.

(xi) Foreign currency transactions and translations:

(a) Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses from settlement of these transactions are recognised in the Statement of Profit and Loss. Foreign currency denominated monetary assets and liabilities are translated into functional currency at exchange rates in effect at the balance sheet date, the gain or loss arising from such translations are recognised in the statement of profit and loss as the provisions of AS 11.

(b) Forward foreign exchange contracts outstanding as at the Balance Sheet date are converted at the exchange rates prevailing on that date. Exchange differences are recognised in the statement of profit and loss.

(xii) Taxation:

Tax expense comprises current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred income 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. Deferred tax is measured based on the tax rate and tax laws enacted or substantially enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

(xiii) Provisions, contingent liabilities and contingent assets:

Provision involving substantial degree of reliable estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources embodying economic benefits will be required to settle the obligation.

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 the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the financial statements.

(xiv) Expenditure:

Expenses are accounted on accrual basis.

(xv) Share Transactions:

Gain or loss on sale of shares, Derivatives, Mutual Fund units etc. held as investments, is shown at net values.

(xvi) Cash & Cash Equivalents:

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(xvii) Operating Cycle:

Any asset or liability is classified as current if it satisfies any of the following conditions:

- a. It is expected to be realized or settled or is intended for sale or consumption in the Company's normal operating cycle;
- b. It is held primarily for the purpose of being traded;
- c. It is expected to be realized or settled within twelve months from the reporting date;
- d. In the case of an asset,

i) It is held primarily for the purpose of providing services; or
ii) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;

e. In the case of a liability, the company does not have an unconditional right to defer settlement of liability for at least twelve months from the reporting date.

All other assets and liabilities are classified as non-current.

An operating cycle is the the time between the acquisition of assets for processing and their realization in Cash or cash equivalents.

The normal operating cycle cannot be identified and hence it is assumed to have a duration of twelve months.



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
 Notes forming part of the financial statements for the year ended 31st March, 2025

3a Partners' contribution account

(Amount in Rs.)						
Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) %	As at 01-04-2024	Contributed during the year	Remuneration for the year
1	Aasif Ahsan Khan	10	0.01%	10	-	-
2	Fablife Technologies Private Limited	99,990	99.99%	99,990	-	-
Total		1,00,000	100.00%	1,00,000	-	-
Previous year		1,00,000		1,00,000	-	-

3b Partners' current account

(Amount in Rs.)						
Sr. No.	Name of Partner	Share of profit/ (loss) %	As at 01-04-2024	Ind AS Impact	Contributed during the year	Remuneration for the year
1	Aasif Ahsan Khan	0.01%	(15,346)	-	-	-
2	Fablife Technologies Private Limited	99.99%	(1,33,91,455)	-	-	-
Total		-100.00%	(1,34,06,790)	-	-	-
Previous year			1,97,49,842	1,59,08,300	-	-



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
Notes forming part of the financial statements for the year ended 31st March, 2025

(Amount in Rs.)

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
4 Long-term borrowings		
Secured		
(a) Vehicle loan from banks	-	79,562
TOTAL	-	79,562

Note:

For Term Loan for Vehicle

Secured by hypothecation of vehicles acquired under said loans

Terms of repayment :

Repayable in 63 monthly equal instalments.

Instalments falling due in respect of above loans upto 31st March, 2024 have been grouped under "Current maturities of Other current liabilities"

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
5 Long-term provisions		
(a) Provision for Employee benefits		
- Compensated absences	2,03,832	3,13,088
- Gratuity	1,40,051	4,78,259
TOTAL	3,43,883	7,91,347

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
6 Short-term borrowings		
Current maturities of term loan obligations (Refer note 4)		
from banks	79,562	4,25,186
Repayable on demand - from banks (secured):		
(a) Cash credits	1,48,50,409	1,38,26,143
Loan from related parties (unsecured):		
(a) From Fabtech Technologies Limited	6,60,10,459	-
TOTAL	8,09,40,430	1,42,51,330

Note:

Nature of Security- HDFC Bank

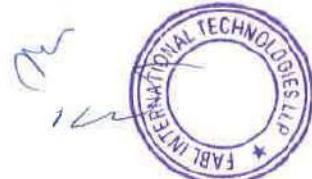
i) Primary security - Stocks and trade receivables

ii) Collateral - CGTSME and Corporate Guarantee of Fabtech Technologies International Ltd

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
7 Trade payables		
(a) - Payable to Vendors	6,59,87,568	7,76,17,583
TOTAL	6,59,87,568	7,76,17,583

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
8 Other current liabilities		
Interest accrued but not due on borrowings	-	3,048
Advance from customers	7,89,32,805	8,77,14,269
Liabilities towards staff	19,15,357	20,78,919
Statutory liabilities		
Goods and Service tax payable	41,63,854	19,120
TDS payable	5,19,005	62,128
Staff welfare remittances	35,455	58,231
TOTAL	8,55,66,476	8,99,35,715

	As at 31-03-2025 ₹	As at 31-03-2024 ₹
9 Short-term provisions		
(a) Provision for employee benefits		
- Compensated absences	1,22,567	85,138
- Gratuity	1,26,609	3,64,820
TOTAL	2,49,176	4,49,958



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
 Notes forming part of the financial statements for the year ended 31st March, 2025

Note 10 - Property, plant and equipment and intangible assets

Description	Gross Block			Depreciation/ Amortisation			Net Block		
	As at 1st April, 2024 Rs.	Additions Rs.	Deletions Rs.	As at 31st March, 2025 Rs.	As at 1st April, 2024 Rs.	For the Year Rs.	Deletions Rs.	As at 31st March, 2025 Rs.	As at 31st March, 2024 Rs.
(a) Tangible assets:									
Air - Conditioner	45,823	28,500	-	74,323	41,078	3,876	-	44,954	29,369
Computers	3,90,054	1,51,040	-	5,41,094	1,22,545	1,02,848	-	2,25,393	3,15,701
Electrical Installation	-	-	-	-	-	-	-	-	4,745
Factory Premises	1,49,453	10,67,525	-	12,16,978	561	95,294	-	95,855	11,21,123
Furniture & Fixture	14,25,913	-	-	14,25,913	2,28,689	2,28,065	-	4,56,754	9,69,159
Motor Car	14,49,058	-	-	14,49,058	1,88,379	1,88,862	-	3,78,241	10,70,817
Office Equipment	1,49,228	82,600	-	2,31,828	1,33,294	13,497	-	1,46,791	85,037
Plant & Machinery	5,20,596	-	-	5,20,596	43,529	43,410	-	86,939	4,33,657
Television	25,849	25,500	-	51,349	23,172	4,095	-	27,267	24,082
	41,55,974	13,55,165	-	55,11,139	7,87,748	6,79,946	-	14,92,193	40,48,945
(b) Intangible assets:									
Website	-	-	-	-	-	-	-	-	-
Computer Software	14,22,089	-	-	14,22,089	5,19,067	5,05,011	-	10,24,078	3,98,011
	14,22,089	-	-	14,22,089	5,19,067	5,05,011	-	10,24,078	3,98,011



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
Notes forming part of the financial statements for the year ended 31st March, 2025

	(Amount in Rs.)	
	As at 31-03-2025 ₹	As at 31-03-2024 ₹
11 Deferred tax liabilities/(asset) (Net)		
Deferred tax asset		
Difference between book depreciation & tax depreciation	1,02,021	39,351
Disallowance of expenses on payment basis	72,14,916	-
Provision for compensated absences and Gratuity	2,07,239	4,33,782
Gross deferred tax asset (A)	75,24,176	4,73,112
Deferred tax liability		
Difference between book depreciation & tax depreciation	-	-
Gross deferred tax liability (B)	-	-
Net deferred tax liability/(asset) (B-A)	(75,24,176)	(4,73,112)
 12 Long-term loans and advances		
Unsecured, considered good		
Security deposits	10,000	10,000
Deposits (With remaining maturity of more than 12 months) *	1,54,94,000	-
TOTAL	1,55,04,000	10,000
* Out of the total Fixed deposit balances of Rs. 154.95 lakhs, Rs. 150 lakhs (P.Y. Rs. 0 lakhs) has been marked under lien against bank guarantees and working capital facilities.		
 13 Inventories		
(At lower of cost and net realisable value)		
Raw material	11,09,39,816	11,23,93,816
Work in progress	76,13,283	76,13,283
TOTAL	11,85,53,099	12,05,07,099
 14 Trade receivables		
Unsecured, considered good		
Outstanding for a period less than 6 months from the date of invoice	1,57,45,313	59,69,027
Outstanding for a period exceeding 6 months from the date of invoice	2,24,18,947	2,13,54,416
TOTAL	3,81,64,260	2,73,23,443
 15 Cash and bank balances		
A. Cash and cash equivalents		
(a) In current accounts	2,12,726	51,23,784
(b) Cash on hand	3,30,619	4,66,072
	5,43,345	55,89,856
B. Other bank balances		
(a) Deposits with original maturity for more than 3 months but less than 12 months from reporting date	53,94,242	2,54,652
	53,94,242	2,54,652
TOTAL	59,37,587	58,44,508
 16 Short-term loans and advances		
Unsecured, considered good		
Prepaid expenses	10,973	-
Advances for supply of goods and services	24,62,257	16,08,438
Loans and advances to employees	2,29,669	1,36,687
GST input credit receivable	1,00,19,428	92,20,582
Advance income tax [net of provisions]	1,85,793	4,17,588
TOTAL	1,29,08,120	1,13,83,295



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
 Notes forming part of the financial statements for the year ended 31st March, 2025

(Amount in Rs.)

17 Revenue from operations	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
(a) Sale of products	7,95,45,627	18,38,07,368
(b) Sale of services	17,11,175	65,50,988
Net revenue	8,12,56,802	19,03,58,355
(c) Other operating revenues		
Export incentives	2,61,048	
TOTAL	8,12,56,802	19,06,19,403

18 Other income	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
Interest income	7,02,211	17,081
Interest on income tax refund	15,134	21,070
Reversal of previous year provisions	2,27,901	1,25,428
Net gain on foreign currency transactions (net)	62,426	-
Liabilities no longer required written back	4,48,169	
TOTAL	14,55,841	1,53,579

19 Cost of raw material consumed	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
Opening stock	11,28,03,816	20,71,31,084
Add: Purchases	-	7,41,11,016
Less: Closing stock	11,09,30,816	11,28,93,816
TOTAL	19,54,000	16,83,98,284

20 Purchase of Stock in Trade	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
Purchase of Stock-in-trade	7,81,77,038	-
TOTAL	7,81,77,038	-

20 Changes in inventories of finished goods and work-in-progress	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
(a) <u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work in progress	76,13,283	76,13,283
	76,13,283	76,13,283
(b) <u>Inventories at the beginning of the year:</u>		
Finished goods	-	46,08,497
Work in progress	76,13,283	1,54,39,877
	76,13,283	2,00,48,374
Net decrease (b) - (a)	-	1,24,35,091

21 Employee benefits expense	For the Year Ended	
	31-03-2025	31-03-2024
₹	₹	
Salaries, wages, bonus and other allowances	78,56,705	1,96,54,571
Contributions towards provident fund & other funds	2,88,635	7,06,334
Staff welfare expenses	1,55,441	5,69,022
Gratuity and compensated absences expenses	2,33,267	6,35,396
TOTAL	85,34,048	2,15,65,323



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
 Notes forming part of the financial statements for the year ended 31st March, 2025

		For the Year Ended 31-03-2025 ₹	For the Year Ended 31-03-2024 ₹
22 Finance costs			
Interest expense on:			
- Borrowings		52,59,195	17,25,347
- Vehicle loans		25,306	68,087
- Delayed / deferred payment of taxes		6,861	13,009
Other borrowing costs:			
- Loan processing and commitment charges		-	2,57,115
TOTAL		52,91,362	20,63,556
23 Depreciation and amortisation expenses			
on tangible assets (Refer note 10)		6,79,946	7,82,248
on intangible assets (Refer note 10)		5,05,011	5,19,067
TOTAL		11,84,957	13,01,315
24 Employee benefits expense			
Labour Charges		22,39,374	1,25,24,868
Project Erection and Commissioning Expenses		9,88,026	51,75,998
Power and Fuel		4,81,891	8,27,102
TOTAL		37,09,291	1,85,27,968
25 Other expenses			
Freight and transportation		1,50,037	10,82,151
Rent		3,70,000	37,66,000
Bank charges		1,92,152	55,579
Travelling expenses		18,91,380	5,45,888
Insurance charges		3,96,324	6,37,176
Postage and courier		1,27,249	1,66,999
Printing and stationery		1,27,537	87,710
Communication expenses		15,553	1,46,564
Exhibition and business promotion		18,94,214	12,32,070
Security charges		2,86,000	7,25,222
Rates & taxes		7,665	39,62,967
Subscription Expenses		76,272	-
Repair & maintenance		1,90,172	8,30,032
Sundry old balances written off		84	49,154
Auditor's remuneration		2,60,000	50,000
Net gain on foreign currency transactions (net)		-	3,74,657
Legal and professional charges		10,80,068	15,05,166
Miscellaneous expenses		5,84,438	3,77,230
TOTAL		76,49,145	1,55,94,566



FABL International Technologies LLP (Formerly known as Fablife Process Technologies LLP)
 Notes forming part of the financial statements for the year ended 31st March, 2025

Related party disclosures:

(i) Names of related parties and nature of related party relationship where control exists are as under:

Mr. Aasif Khan - an individual having substantial interest in the voting power and can also exercise significant influence over the Company.

(ii) Other related parties:

(a) Holding company

Fabtech Technologies Limited
(Formerly known as Fabtech Technologies Private Limited)

(b) Companies / Firms in which directors/
 KMP have significant influence

Fabtech Turnkey Projects LLP
 F Plus Healthcare Technologies Private Limited
(Formerly known as F Plus Healthcare Technologies LLP)
 Fabsafe Technologies Private Limited
 Fabtech Technologies Cleanrooms Limited
(Formerly known as Fabtech Technologies Cleanrooms Private Limited)
 Fabtech Technologies International Private Limited
(Formerly known as Fabtech Technologies International Limited)
 Mark Maker Engineering Private Limited

(c) Partners and Key management personnel Mr Amjad Adam Arbani, Designated Partner

(iii) Transactions with subsidiaries, joint venture entity and companies / firm in which directors have significant influence:

Nature of Transaction	Name of the Related Party	31-03-2025
a) Sales	F Plus Healthcare Technologies Private Limited Fabtech Technologies Limited	2,79,62,000 39,262
b) Rent paid	Fabtech Turnkey Projects LLP Fabtech Technologies International Private Limited	70,000 3,00,000
c) Purchases	Fabtech Technologies Cleanrooms Limited Mark Maker Engineering Private Limited	5,22,212 10,25,000
TOTAL		2,99,18,474

(iv) Balance as on year end:

Nature of Transaction	Name of the Related Party	31-03-2025
a) Trade payables	Fabtech Technologies Limited Mark Maker Engineering Private Limited Fabtech Turnkey Projects LLP Fabtech Technologies International Private Limited	33,82,649 2,05,000 11,800 3,24,000
b) Advances against supplies received	Fabtech Technologies Limited Fabtech Technologies Cleanrooms Limited	5,63,60,988 54,000
c) Security deposit	Fabtech Turnkey Projects LLP Fabtech Technologies International Private Limited	5,000 5,000
d) Trade Receivable	F Plus Healthcare Technologies Private Limited	1,03,18,574

