

SAI INFINIUM LOGISTICS PRIVATE LIMITED

(FORMERLY KNOWN AS SAI SEALINK PRIVATE LIMITED)

CIN: U52241GJ2025PTC159279

REGD. OFFICE:

PLOT NO. 2137, 3RD FLOOR, NR GOLDEN ARC,
ATABHAI CHOWK, BHAVNAGAR,
GUJARAT, INDIA - 364002

ANNUAL REPORT

FINANCIAL YEAR: 2025-26

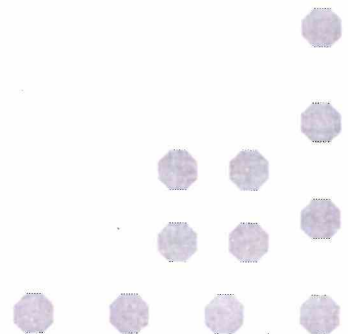
STATUTORY AUDITORS:

N J SALOT & ASSOCIATES

Chartered Accountants

237-238, Madhav Darshan,
Waghawadi Road,
Bhavnagar – 364 001.

E-mail – nandishsalot@gmail.com



SAI INFINIUM LOGISTICS PRIVATE LIMITED

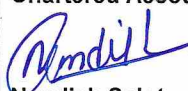
(Formerly Known as Sai SeaLink Private Limited)

BALANCE SHEET AS AT 31st MARCH, 2026

PARTICULARS	Note No.	As at March 31, 2026
I. EQUITY AND LIABILITIES		
1) Shareholders' funds		
(a) Share Capital	1	20,100
(b) Reserves and surplus	2	1,304
Total Shareholder's Funds..(1)		21,404
2) Non - Current Liabilities		
(a) Long-term borrowings		-
(b) Deferred tax liabilities (Net)		-
(c) Other long-term liabilities		-
(d) Long-term provisions		-
Total Non Current Liabilities..(2)		-
3) Current Liabilities		
(a) Short-term borrowings		
(b) Trade payables	3	15
(c) Other current liabilities		-
(d) Short-term provisions		299
Total Current Liabilities..(3)	4	314
Total.....		21,719
II ASSETS		
1) Non- Current assets		
(a) Fixed Assets		
Tangible Assets	5	54
(b) Non-Current Investment		-
Deferred tax Asset		-
(c) Long term loans and advances		-
Trade receivable		-
Other non-current assets		-
Total Non Current Assets..(1)		54
2) Current Assets		
(a) Current Investment	6	400
(b) Inventories		-
(c) Trade receivable	7	277
(d) Cash & Bank Balances	8	322
(e) Short term Loans & Advances	9	20,504
(f) Other current assets	10	161
Total Current Assets..(2)		21,664
Total.....		21,719

The Note form an integral part of these Financial Statements

For N J Salot & Associates
Chartered Accountants



Nandish Salot
Proprietor

M NO. 199517

FRN No. 153435W

UDIN:26199517OBRMVR9445



For Sai Infinium Logistics Private Limited



Director

Nikhil Gupta

DIN: 07981873

Place : Bhavnagar

Date: 10/08/2026



Director

Shivnarayan Vijaykumar Bansal

DIN: 02247531

SAI INFINIUM LOGISTICS PRIVATE LIMITED

(Formerly Known as Sai SeaLink Private Limited)

NOTES ON ACCOUNTS FOR YEAR ENDED MARCH 31, 2026

1 : SHARE CAPITAL

Particulars	As at
	March 31, 2026
AUTHORISED SHARE CAPITAL 2,010,000 Equity Shares of Rs.10/- each	20,100
ISSUE, SUBSCRIBED, PAID-UP SHARE CAPITAL 2,010,000 Equity Shares of Rs.10/- each	20,100
Total	20,100

The company has only one class of shares referred to as equity shares having a par value of Rs.10/- . Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of the Equity shares will be entitled to receive remaining assets of the company, after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The reconciliation of the number of outstanding shares as at 31st March 2026 is set out below :

Particulars	As at 31.03.2026	
	Number	Rs
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	2,010,000	20,100
Shares bought back during the year	-	-
Shares outstanding at the end of the year	2,010,000	20,100

The details of shareholder holding more than 5% shares as at 31st March, 2026 is set out below:

NAME OF SHAREHOLDER	As at 31 March 2026	
	No. of Shares	% of Holding
Shivnarayan Bansal	2,009,500	99.97512

2 : RESERVES & SURPLUS

A. REVALUATION RESERVE

Particulars	As at
	March 31, 2026
Balance as on balancesheet date	-

B. SECURITIES PREMIUM ACCOUNT

Particulars	As at
	March 31, 2026
Balance as per the last Financial Statements	-
Total B	-

C. SURPLUS/(DEFICIT) IN THE STATEMENT OF PROFIT & LOSS

Balance as per the last Financial Statements	497
Add Net Profit/(Net Loss) For the current year	807.42
Transfer to Reserves	-
Net Surplus in the Statement of Profit & Loss	1,304
Total C	1,304
Total (A+B+C)	1,304

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3 :Trade payables	
PARTICULARS	As at
	March 31, 2026
Sundry Creditors	15
Total	15

4 : Short Term Provision	
PARTICULARS	As at
	March 31, 2026
Short Term Provision	299
Provision for Income Tax	-
Provision for Audit Fees	-
Total	299

6 :Trade receivable	
PARTICULARS	As at
	March 31, 2026
For a period less than six months from the date they are due for payment Unsecured, Considered good	277
For a period more than six months from the date they are due for payment Unsecured, Considered good	-
Advance To Creditors	277
Total	277

7 :Cash & Bank Balances	
PARTICULARS	As at
	March 31, 2026
Cash in Hand	10
Balance with scheduled banks	
In current accounts-	
BOI Current A/c 320120110000709	207
IOB A/c No. 016902000013067	5
Kotak Mahindra Bank 0053439352	100
Total	322

8 : OTHER CURRENT ASSETS	
PARTICULARS	As at
	March 31, 2026
Balances with Revenue Authority	161
Total	161

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SAI INFINIUM LOGISTICS PRIVATE LIMITED
(Formerly Known as Sai SeaLink Private Limited)

STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED ON 31ST MARCH, 2026

PARTICULARS	Note No.	For the year ended on
		March 31, 2026
<u>INCOME</u>		
I. Revenue from Operation	11	19,386
II. Other Income	12	37
III. Total Revenue (I + II)		19,423
<u>IV. EXPENDITURE</u>		
Chage in Inventories	13	-
Purchase and Manufacturing Expenses	14	13,581
Employees Benefits	15	908
Financial Charges	16	1
Depreciation	5	93
Other Expenses	17	3,792
Total Expenses		18,375
V. Profit before exceptional and extraordinary items and tax (III - V)		1,047
VI. Exceptional items		
VII. Profit before extraordinary items and tax		1,047
VIII. Extraordinary Items		
IX. Profit before tax (VII-VIII)		1,047
X. Tax Expenses		
(1) Current Tax		240
(2) Earlier Year's Tax		-
(3) Deffered Tax		-
XI. Profit (Loss) for the period (IX - X)		807
XII. Earning Per Share	18	
No of Shares		2,010
(a) Basic		0.40
(b) Diluted		0.40

For N J Salot & Associates
Chartered Accountants



Nandish Salot
Proprietor
M NO. 199517
FRN No. 153435W
UDIN:26199517OBRMVR9445



For, Sai Infinium Logistics Private Limited



Director
Nikhil Gupta
DIN: 07981873
Place : Bhavnagar
Date: 10/08/2026



Director
Shivnarayan Vijaykumar Bansal
DIN: 02247531

		For the year ended on
		March 31, 2026
9 : REVENUE FROM OPERATION		
Sales/ Service Income		19,386
	Total	19,386
10 : OTHER INCOME		
Other Income		37
	Total	37

		For the year ended on
		March 31, 2026
11 : CHANGE IN INVENTORY		
Inventory at the end of the Year		-
Traded Goods		-
Inventory at the beginning of the Year		-
Traded Goods		-
	Total	-
12 : PURCHASE AND MANUFACTURING EXPENSES		
Purchases of Goods		13,581
	Total	13,581
13 : EMPLOYEES BENEFITS		
Salary, Bonus and Allowances		908
Director Remuneration		-
	Total	908

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14 : FINANCIAL CHARGES		
Bank Charges		1
Financial and Related Charges		-
	Total	1
15 : OTHER EXPENSES		
Audit Fees		15
Computer Expenses		41
Consumable Material Expenses		59
General Expenses		390
Income Tax Expenses		10
Kumarpal R Shah Fees		31
Legal & Professional Fees		68
Office Expenses		241
Printing & Stationery Exp		28
Rent Exp		120
Repairing and Maintenance Exp		58
ROC Exp		20
ROC Expenses		380
Security Exp		180
Truck Lease Exp		1,990
Freight Outward Expenses		115
Software Expenses		47
GST Expenses		0
Late Fees on GST		0
	Total	3,792

16 EARNING PER SHARES

The annualised earning per equity shares has been calculated as under.

PARTICULARS	For the year ended on
	March 31, 2026
Net profit for calculation of Earning per shares	807
Weighted average No. of shares outstanding during the year	2,010
Weighted average No. of shares including to be issued	2,010
Basic Earning per shares	0.40
Diluted earnings per share	0.40

A Significant accounting policies and practices adopted by the Company are disclosed in the statement annexed to these financial statements as Annexure I.




For, Sai Infinium Logistics Private Limited



Director
Nikhil Gupta
DIN: 7981873
Place : Bhavnagar
Date: 10/08/2026



Director
Shivnarayan Vijaykumar Bansal
DIN: 2247531

SAI INFINIUM LOGISTICS PRIVATE LIMITED
(Formerly Known as Sai SeaLink Private Limited)

Details Notes to Accounts for the year ended on 31st March, 2026

Notes	Particulars	Amount (Rs)	Amount (Rs)
A. Notes to Balancesheet			
3 Trade payables			
1 Audit Fees Payable		15	
Total			15
4 Short Term Provision			
1 CGST on Sales		29	
2 SGST on Sales		29	
3 TDS Payable on Rent of Land and Building		1	
4 Income Tax Provision		240	
Total			299

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SAI INFINIUM LOGISTICS PRIVATE LIMITED
(Formerly Known as Sai SeaLink Private Limited)

Details Notes to Accounts for the year ended on 31st March, 2026

Notes	Particulars	Amount (Rs)	Amount (Rs)
A. Notes to Balancesheet			
6 Current Investment			
6.1 Deposit			
1 FDR With Kotak Bank 0053599568		400	
Total			400
7 Trade receivable			
7.1 Sundry Debtors			
1 Bandhan Transport		12	
2 New Sarthi Roadways		266	
Total			277
8 Cash & Bank Balances			
1 BOI Current A/c 320120110000709		207	
2 IOB A/c No. 016902000013067		5	
3 Kotak Mahindra Bank 0053439352		100	
Total			312
9 Short Term Loans and Advances			
9.1 Short Term Loans			
1 Accured Interest Kotak Bank 0053599568		0	
2 Metarex Global Private Limited		20,400	
3 Stamp Paper Charges Receivables		104	
Total			20,504

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10	Other current assets		
10.1	Balances with Revenue Authority		
1	CGST Credit Ledger	32	
2	SGST Credit Ledger	26	
3	Unclaimed CGST on Purchase A/c	18	
4	Unclaimed IGST on Purchase A/c	1	
5	Unclaimed SGST on Purchase A/c	18	
6	TDS Receivable F.Y. 2025-26	64	
7	GST Block	2	
	Total		161

G. Sanyal

Chief



SAI INFINIUM LOGISTICS PRIVATE LIMITED
(Formerly Known as Sai SeaLink Private Limited)

Details Notes to Accounts for the year ended on 31st March, 2026

Notes	Particulars	Amount (Rs)	Amount (Rs)
B. Notes to Profit and Loss Account			
9 Revenue From Operation			
Sales/ Service Income			
1 Freight Comission Income	664		
2 Freight Income	17,515		
3 Freight Income (Local Billets)	25		
4 Sales	1,181		
Total			19,386
10 Other Income			
1 Interest from FDR	0		
2 Kasar/Vatav	37		
Total			37
11 Purchase and Manufacturing Expenses			
1 Purchases	1,188		
2 Fastag Expenses	200		
3 Petrol/Diesel Expenses	7,627		
4 Freight Expenses	4,360		
5 Weight Shortage Expenses	205		
Total			13,581

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NOTES ON ACCOUNTS FOR YEAR ENDED MARCH 31, 2026

A S S E T S	RATE OF INTEREST	G R O S S B L O C K			ACCUMULATED DEPRECIATION			N E T B L O C K		
		OPENING	ADDITION	DEDUCTIONS	CLOSING	OPENING	DURING PERIOD/DEDUCTION/ ADJUSTED	CLOSING	AS AT 31st March, 2026	AS AT 31st March, 2025
Tangible Assets										
COMPUTER	63.16%	0	21	0		21	0	13	8	0
PORTABLE CABIN	63.16%	0	127	0		127	0	80	47	0
TOTAL		0	148	0		148	0	93	54	0
PREVIOUS YEAR		-	-	-		-	-	-	-	-

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M/S SAI INFINIUM LOGISTICS PRIVATE LIMITED

(Formerly Known as Sai Sea Link Private Ltd)

**Significant accounting policies and notes on accounts for the period
ended 31 March, 2026**

1. Significant Accounting Policies:

I. Basis of Accounting:

The financial statements have been prepared under the historical cost convention, in accordance with generally accepted accounting principles and the provisions of the Companies act, 2013.

II. Revenue Recognition & Method of Accounting:

The company follows mercantile system of accounting and recognizes income and expenditure on accrual basis, except in case of significant uncertainties Sales are accounted for on dispatch of goods to the customers.

III. Property, Plant & Equipment:

All Property, Plant & Equipment are valued at cost less depreciation Cost is inclusive of inward freight, duties and taxes and expenses up to putting the assets in useless accumulated depreciation.



IV. Depreciation:

Depreciation has been provided in the accounts on written down value method applying the rates specified as per part "C" of Schedule II of the Companies act, 2013 on pro-rata basis.

V. Inventories:

The closing stock has been valued at lower of cost and net realizable value. But there is no closing stock at year end for the year under consideration.

VI. Borrowing costs:

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use/sale. All other borrowing cost are charged to revenue.

VII. Input Tax Credit:

The Input GST Credit available on purchase of raw materials, other eligible inputs and capital goods is utilized against GST payable on clearance of goods. The utilized Input Tax Credit is shown under the head "Loans and Advances".

VIII. Provisions, Contingent Liabilities and Contingent Assets:

A provision recognized when the company has a legal and constructive obligation as a result of past event for which it is probable that cash outflow will be required and a reliable estimate can be made of the amount of the obligation. A contingent liability is disclosed when the company has possible of present obligation where it is not probable that an outflow of resources will be required to settle it. Contingent assets are neither recognized nor disclosed.



IX. Impairment Loss:

Impairment loss is provided to the extent the carrying amount of assets exceeds their recoverable amounts.

X. Taxation:

Income tax expenses comprise of current tax and deferred tax. Provision for current tax is made on assessable income at the tax rate applicable to the relevant assessment year, Provision for deferred tax is made for timing. Difference arising between taxable incomes and accounting income. The deferred tax liability is calculated by applying tax rate and the laws that have been enacted or substantively enacted at the Balance sheet date However, deferred tax asset is recognized in the books of account only when it is virtually certain supported by convincing evidence that sufficient taxable income will be available in future against which such deferred tax asset can be realized.

XI. Cash Flow Statement:

Cash Flow Statement has been prepared in accordance with the indirect method prescribed in Accounting Standard-3 issued by the Institute of Chartered Accountants of India.

XII. Government Grants and Subsidy:

Government grants and subsidies are recognized only when there is reasonable assurance that the conditions attached to them will be complied with and grants/subsidies will be received.



2. Notes on Accounts:

I. The company was incorporated on 22th February, 2025.

II. Contingent Liabilities:

		As at 31-03-2026
I)	Estimated amount of contractors remaining to be executed on capital account and not provided for	Nil
II)	Claims against the company not acknowledge as debt	Nil
III)	Other Contingent Liability	Nil

V. None of the employees of the company have been paid remuneration of Rs. 8.50 lakhs or more per month if employed for part of the year or Rs. 102.00 lakhs per annum or more if employed throughout the year.

VI. In the opinion of the directors, the current assets, loans and advances are approximately of the value stated in the balance sheet, if realized in the ordinary course of the business. The provisions for all known liabilities are adequate and not in excess of the amount reasonably necessary for the purpose.

VII. Based on the information available with the company, there is no overdue amount payable to any MSME as on 31 March 2025.



VIII. Payment of auditors:

(Rs. In Thousands)

Particulars	FY 2025-26 (Rs)
Audit Fees	15.00
In other Capacity	0.00

IX. Related party information:

(A) List of related parties:

Key management Persons (KMPs)	Shivnarayan Bansal, Director Nikhil Gupta, Director
Related party	Shivnarayan Bansal, Director Nikhil Gupta, Director

(B) Transaction with related party as per AS-18 issued by the council of the Institute of Chartered Accountants of India are as under:

(Rs. In Thousands)

Sr. No.	Name of Party	Nature of Transactions	F.Y. 2025-26 Amount
1	Shivnarayan Bansal	Allotment of Shares	0.00
2	Nikhil Gupta	Allotment of Shares	0.00

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XIV. Change in Object and Name Clause After Balance Sheet Date:

The company was incorporated with name "Sai Sea Link Private Limited" and allotted CIN as "U52292GJ2025PTC159279". The company has revised its object clause vide resolution dated 06/05/2025 and 22/05/2025 and its name to "Sai Infinium Logistics Private Limited" vide resolution dated 22/07/2025 and the said was approved by MCA on 29/07/2025 resulting into issuance of revised Certificate of Incorporation. The said act has resulted into change in CIN as "U52241GJ2025PTC159279".

For, N.J. Salot & Associates

Chartered Accountants

FRN: 153435W

Chartered Accountant

Mem. No. 199517

CA Nandish J. Salot

Place: Bhavnagar

Date: 10/08/2026



For, Sai Infinium Logistics Private Limited

Director

DIN 02247531

Shivnarayan Bansal

Place: Bhavnagar

Date: 10/08/2026

Director

DIN 07981873

Nikhil Gupta