PRASAD GUPTA J & CO.

CHARTERED ACCOUNTANT

15, GOVT INDUSTRIAL ESTATE
KALPI ROAD
Kanpur -208012

e-mail : ashok.sabikhi@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
VASUNDHARA ENVIROGREEN PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of VASUNDHARA ENVIROGREEN PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, *(statement of changes in equity)* and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss, *(changes in equity)* and its cash flows for the year ended on that date.

Basis for Opinion

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

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial Statements and our auditor's report thereon.]

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon

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In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are



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considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

(i) Planning the scope of our audit work and in evaluating the results of our work; and

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(ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

(a) It is not a subsidiary or holding company of a public company;
(b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
(d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

PRASAD GUPTA J & Co. KANPUR CHARTERED ACCOUNTANTS

PRASAD GUPTA J & CO.

CHARTERED ACCOUNTANT

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In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]

The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report

The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].

In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

Or

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

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The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

PRASAD GUPTA J & Co. KANPUR CHARTERED ACCOUNTANTS

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As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For Prashad Gupta J & Co.
Chartered Accountants

(Ashok Sabikhi)
Partner
Membership No. 072319
UDIN No. 26072319TLIRAF9533

Place : Kanpur
Date : 27th May 2026

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Address :- 113/21 FLAT NO 2C SHAHI DARBAR APARTMENT-1 SWAROOP NAGAR, KANPUR, UTTAR PRADESH, INDIA 208002

CIN No.: U37200UP2021PTC148947 ; Email id: kkyaksh@gmail.com

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
	ASSETS			
1	**Non Current Assets**			
	(a) Property,Plant & Equipments	2	77,469.56	3,174.92
	(b) Capital Work-in-Progress			
	(c) Investment Property			
	(d) Goodwill			
	(e) Other intangible assets			
	(f) Intangible assets under development			
	(g) Biological Assets other than Bearer Plants			
	(h) Financial Assets			
	(i) Investment			
	(ii) Trade Receivables			
	(iii) Loans and Advances			
	(iv) Other Financial Assets	3	60,000.00	-
	(i) Deferred Tax Assets	4	12,707.23	2,500.01
	(j) Other Tax assets (net)			
	(k) Other non-current assets			
	Sub-total - Non-Current Assets		**1,50,176.79**	**5,674.93**
2	**Current Assets**			
	(a) Inventory			
	(b) Financial Assets			
	(i) Investment			
	(ii) Trade Receivables	5	6,87,60,822.10	1,23,50,162.00
	(iii) Cash and cash equivalents	6	4,78,898.10	5,71,284.74
	(iv) Bank Balance Other than Cash and cash equivalents			
	(v) Loans and Advances			
	(vi) Other financial assets			
	(c) Current Tax assets (net)	7	21,12,929.00	20,819.00
	(d) Other Current Assets	8	17,762.00	12,193.00
	Sub-total - Current Assets		**7,13,70,411.20**	**1,29,54,458.74**
	TOTAL - ASSETS		**7,15,20,587.99**	**1,29,60,133.67**
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	9	1,00,00,000.00	1,00,00,000.00
	(b) Other Equity	10	67,47,120.59	53,764.00
	Total Equity		**1,67,47,120.59**	**1,00,53,764.00**
	LIABILITIES			
1	**Non Current liabilities**			
	(a)Financial Liabilities			
	(i) Borrowings	11 (A)		
	(ii) Lease Liabilities			

	(ii) Trade Payables:- (A) Total Outstanding dues of Micro and Small Enterprises; and (B) Total Outstanding dues other than Micro and Small Enterprises (iii) Other Financial Liabilities (b)Provisions (c) Deferred tax liabilities (net) (d) Other non-current liabilities	14		
	Sub-total - Non-current liabilities		-	-
2	**Current Liabilities**			
	(a)Financial Liabilities			
	(i) Borrowings	11(B)	3,48,46,114.00	1,410.00
	(ii) Lease Liabilities			
	(ii) Trade Payables:-			
	(A) Total Outstanding dues of Micro and Small Enterprises; and			
	(B) Total Outstanding dues other than Micro and Small Enterprises	12(B)(ii)	1,66,66,895.59	28,28,322.90
	(iii) Other Financial Liabilities	13	26,800.00	7,500.00
	(b) Provisions	14	23,05,327.79	14,177.51
	(c) Current tax liabilities (Net)			
	(d) Other Current Liabilities	15	9,28,330.01	54,959.25
	Total		**5,47,73,467.39**	**29,06,369.66**
	Total Liabilities		**5,47,73,467.39**	**29,06,369.66**
	TOTAL- EQUITIES AND LIABILITIES		**7,15,20,587.99**	**1,29,60,133.66**
			-0.00	-0.00
	Significant Accounting Policies	1		
	The notes are an integral part of these financial statements			

For Prasad Gupta J & Co.
Chartered Accountants

Firm Reg. No - 002336C

CA Ashok Sabikhi
Partner
Membership No. : 072319
Place: kanpur
UDIN: 26072319TLIRAF9533
DATE: 27.05.2026

For VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For Vasundhara Envirogreen Pvt. Ltd.

For Vasundhara Envirogreen Pvt. Ltd.

Director

BHUPESH SHARMA	SUMAN KHANDELWAL
Additional Director	Director
10752085	9243192

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

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CIN No.: U37200UP2021PTC148947 ; Email id: kkyaksh@gmail.com

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31STH MARCH 2026

Particulars	Note No.	31-Mar-26	31-Mar-25
1.a. Revenue from Operations	15	64,42,00,830.60	1,43,59,725.74
1.b. Other Income			
1. Total Income(net) [1.a. + 1.b.]		**64,42,00,830.60**	**1,43,59,725.74**
2. Expenses [sum of (a) to (f)]		**63,52,56,319.44**	**1,43,03,735.94**
a) Purchases of Stock in Trade	16	62,95,11,096.70	1,40,49,527.50
b) Changes In Inventories of Finished Goods, Stock in Trade and Work-in-progress	17	-	-
c) Employee benefits expense	18	19,63,966.00	12,000.00
d) Depreciation and amortisation expense	14(a)	2,390.87	2,654.90
e) Finance Costs	19	26,08,535.00	-
f) Other expenses	20	11,70,330.87	2,39,553.54
3. Profit / Loss from ordinary activities before exceptional items (1-2)		**89,44,511.16**	**55,990.10**
4. Exceptional Items - net credit / (charge)			
5. Profit / Loss from Ordinary Activities Before Tax (3-4)		**89,44,511.16**	**55,990.10**
6. Tax expense			
a. Current Tax	21	22,61,361.79	14,177.51
b. MAT Credit			
c. Tax adjustment for the year			
b. Deferred Tax	22	10,207.22	86.00
7. Net Profit / Loss from Continuing Operations [5-(6a.+6b.+6c.+6d.)]		**66,93,356.59**	**41,898.59**
8. Profit / (Loss) from Discountinued Operations (after tax)			
9. Net Profit / Loss for the period (7+8)		**66,93,356.59**	**41,898.59**
10. Other Comprehensive Income			
(a) (i) Items that will not be re-classified to Profit or Loss			
- Components of defined benefit costs			
(ii) Income Tax relating to those items			
(b) (i) Items that will be re-classified to Profit or Loss			
- Net Gain on Fair Value of Current Investments			
(ii) Income Tax relating to those items			
Total Other Comprehensive Income (a+b)			
11. Total Comprehensive Income/Loss for the period (net of tax) (9+10)		**66,93,356.59**	**41,898.59**
12. Paid up Equity Share Capital (face value Re. 10 per share) - Rs			
13. Reserves excluding Revaluation Reserve as per Balance Sheet			
14. Earnings Per Share (EPS) (of Re. 10/- each) (not annualised):			
(a) Basic EPS - Rs.			#DIV/0!
(b) Diluted EPS - Rs.			#DIV/0!

For Prasad Gupta J & Co.
Chartered Accountants

Firm Reg. No- 002316C

CA Ashok Sabikhi
Partner
Membership No. : 072319
Place: Kanpur
UDIN: 26072319TLIRAF9533
DATE: 27.05.2026

PRASAD GUPTA J & CO. CA KANPUR CHARTERED ACCOUNTANTS

For VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For Vasundhara Envirogreen Pvt. Ltd.
Director

For Vasundhara Envirogreen Pvt. Ltd.
Director

BHUPESH SHARMA	SUMAN KHANDELWAL
Additional Director	Director
10752085	9243192

VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Computation of Current tax and tax Payable	1 April 2025 - 31 March 2026	1 April 2024 - 31 March 2025	1 April 2023- 31 March 2024
Profit as per Schedule III before tax	**89,44,511.16**	**55,990.10**	**634.23**
Add: Disalloawnce			
Interest on TDS			
Interest on income tax			
Depreciation Companies Act	2,390.87	2,654.90	4,867.09
Provision for gratuity disallowed	43,966.00		
Preliminary Expenses			
Disallowed for PF & ESI			
Less: Allowance			
Depreciation Income Tax	5,800.51	2,313.20	2,721.42
Taxable Income	**89,85,067.52**	**56,331.80**	**2,779.90**
Less :- Brought Forward Loss A Year 2021-22			
Net Taxable Income	89,85,067.52	56,331.80	2,779.90
Tax Rate			
115BAA @22%	19,76,714.85	12,393.00	611.58
Surcharges 115BAA @ 10%	1,97,671.49	1,239.30	61.16
Cess @ 4%	86,975.45	545.29	26.91
Interst u/s 234C			
Total Tax / Current Tax	**22,61,361.79**	**14,177.59**	**1,430.14**

3 Other Financial Assets (Unsecured, Considered Good)

Particulars	As at 31st March 2026	As at 31st March 2025
Security deposits	60,000	-
Total	60,000	-

4 DEFERRED TAX ASSET/(LIABILITIES)

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Deferred tax asset				
- Opening Deferred tax asset	2,500.01	2,492.00	2,414.01	1,873.98
Deferred tax asset / (Liability) created during the year	10,207.22	8.01	77.99	540.02
Total	12,707.23	2,500.01	2,492.00	2,414.01

5 Trade Receivables

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Trade Receivables - from others	6,87,60,822	1,23,50,162.00	92,862.00	-
Less: Impairment allowance			-	
Total Trade Receivables (net of Impairment)	6,87,60,822	1,23,50,162.00	92,862.00	-

a.) Ageing Schedule - Trade receivable

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Undisputed - Considered Good				
- Less than 6 Months	6,87,60,822	1,23,50,162.00	92,862.00	-
- 6 Months- 1 year				
- 1-2 years				
- 2-3 Years				
- More than 3 Years				
Undisputed Trade Receivables-which have significant increase in credit risk				
Undisputed Trade Receiveables-Credit impaired				
Disputed - Considerd good				
Disputed Trade Receivables-which have significant increase in credit risk				
Disputed Trade Receiveables-Credit impaired				
Total				
Total (net of impairment allowance)	6,87,60,822.10	1,23,50,162.00	92,862.00	-

6 CASH AND CASH EQUIVALENT

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Balances with bank				
(i) Current Accounts	2,94,535	4,84,942.74	1,78,206.74	1,01,810.56
(ii) Fixed Deposit less then 3 months				
Cash on hand	1,84,363	86,342.00	99,342.00	1,00,342.00
Total	4,78,898.10	5,71,284.74	2,77,548.74	2,02,152.56

7 CURRENT TAX ASSETS

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
TDS Receivable	5,48,329	10,819.00		-
Advance Tax	15,64,600	10,000.00		
Total	21,12,929.00	20,819.00	-	-

8 OTHER CURRENT ASSETS

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Income Tax Refundable Earlier years	17,762	12,193.00	12,193.00	12,193.00
Advance to Suppliers	-	-	21,900.00	4,74,500.00
Total	17,762.00	12,193.00	34,093.00	4,86,693.00

9 EQUITY SHARE CAPITAL

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Authorized Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	10000000	250000	100000
Issued Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	10000000	250000	100000
Subsribed and Fully Paid-up Share Capital (10,00,000 Equity Share of ₹ 10 each)	10000000	10000000	250000	100000
Total issued,subscribed and fully paid-up share capital	10000000	10000000	250000	100000

(a) Terms/Right attached to Equity Shares

The Company has one class of shares i.e. Equity Share , having par value of Rs 10 per share. Each equity shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except incase of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their share holding.

(b) Reconiliation of Number of Equity Shares outstanding at the beginning and at the end of reporting year

Equity Shares	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
At the beginning of the Year	10,00,000.00	25,000.00	10,000.00	10,000.00
ADD: Issued During the Year	9,75,000.00	9,75,000.00	15,000.00	-
Outstanding at End of Year	19,75,000.00	10,00,000.00	25,000.00	10,000.00

(c) Details of Shareholders holiding more than 5% shares in the company

Equity Shares	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Equity shares of 10 each fully paid				
Kapil Khandelwal	-	-	20%(5000 share)	50%(5000 share)
Suman Khandelwal	-	-	80%(20000 share)	50%(5000 share)
Race Eco	95%	95%		
TOTAL				-

10 Other Equity

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024

I) Reserves and Surplus				
a. Retained earnings				
Balance at the beginning of the period	53,764.00	-1,42,957.06	11,865.71	12,181.46
Add: Profit/loss during the year	66,93,357	1,96,721.06	-1,54,822.77	-315.75
Total	**67,47,120.59**	**53,764.00**	**-1,42,957.06**	**11,865.71**

11 Borrowings

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
(A) Non Current Borrowings				
KAPIL KHANDELWAL			-	5,03,700.00
Ranjana Devi			-	50,000.00
Total of 11(A)	-	-	-	5,53,700.00
(B) Current Borrowings				
Suman Khandelwal		1,410.00	**2,01,410.00**	
Race Eco Chain Limited (ROI: 12%)	3,48,46,114			
Total of 11(B)	**3,48,46,114.00**	**1,410.00**	**2,01,410.00**	-

12 TRADE PAYABLES

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
A) Non current				
Total outstanding dues of micro, small and medium enterprises (i)				-
Total outstanding dues of creditor other than micro, small and medium enterprises (ii)				-
B) Current				
Total outstanding dues of micro, small and medium enterprises (i)				-
Total outstanding dues of creditor other than micro, small and medium enterprises (ii)	1,66,66,895.59	28,28,322.90	79,190.50	-

Ageing Schedule - Current Trade payable

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
i) MSME				
Less than 1 year			-	-
1-2 years			-	-
2-3 years			-	-
More than 3 years			-	-
ii) Others				
Less than 1 year	1,66,66,895.59	28,28,322.90	79,190.50	-
1-2 years			-	-
2-3 years			-	-
More than 3 years			-	-
iii). Disputed dues – MSME			-	-
iv) Disputed dues - Others			-	-
Total	**1,66,66,895.59**	**28,28,322.90**	**79,190.50**	-

13 Other Financial liabilities

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Audit Fees Payable	26,800.00	7,500.00	-	15,000.00
Total	**26,800.00**	**7,500.00**	-	**15,000.00**

14 Provisions

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
a) Long term Provision				
Provision for gratuity	43,692.00			
Total (a)	**43,692.00**			
a) Short term Provision				
Provision for gratuity	274.00			
Income tax provision	22,61,362	14,177.51	12,856.87	1,430.14
Total (b)	**22,61,635.79**	**14,177.51**	**12,856.87**	**1,430.14**
Total	**23,05,327.79**	**14,177.51**	**12,856.87**	**2,860.27**

15 Other Current Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025	As at 26th Feburary 2025	As at 31st March 2024
Duties and Taxes	8,29,296.01	54,959.25	9,917.65	15,113.67
Salary Payable	10,000.00			
Other current Liabilities	89,034.00			
Total	**9,28,330.01**	**54,959.25**	**9,917.65**	**15,113.67**

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED (31-03-2026)

NOTE-2 PROPERTY, PLANT & EQUIPEMENT

AS PER COMPANIES ACT, 2013

Particulars	Rate	Gross Block				Accumulated Depreciation				Net Block	
		Balance as on 01.04.2025	Additions	Deductions/Adjustments	Balance as at 31.03.2026	Upto 01.04.2025	Additions	Deductions/Adjustments	Balance as at 31.03.2026	W.D.V. as on 31.03.2026	W.D.V. as on 31.03.2025
Office Equipments											
Air Conditioner	45.50	20,703.00	-	-	20,703.00	17,854.45	1,297.23	-	19,151.68	1,551.32	2,848.55
Stablizer	45.50	2,372.00	-	-	2,372.00	2,045.63	148.63	-	2,194.26	177.74	326.37
Furniture and Fixtures											
Furniture and Fixtures	25.89	-	76,685.51	-	76,685.51	-	945.01		945.01	75,740.50	-
TOTAL		**23,075.00**	**76,685.51**	-	**99,760.51**	**19,900.08**	**2,390.87**	-	**22,290.95**	**77,469.56**	**3,174.92**

15 REVENUE FROM OPERATIONS

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Sale of Plastic scrap	64,42,00,830.60	1,43,59,725.74
Total	**64,42,00,830.60**	**1,43,59,725.74**

16 PURCHASE OF STOCK IN TRADE

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Purchase of plastic scrap	62,95,11,096.70	1,40,49,527.50
Total	**62,95,11,096.70**	**1,40,49,527.50**

17 CHANGES IN INVENTORIES

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Opening Stock		
Closing Stock		
Total		

18 Employee benefits expense

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Salaries and Wages	19,20,000.00	12,000.00
Gratuity expenses	43,966	
Total	**19,63,966.00**	**12,000.00**

19 FINANCE COST

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Interest on Income Tax	70.00	-
Interest on Tds Payament	1,671.00	-
Interest on Unsecured Loan	26,06,794.00	-
Total	**26,08,535.00**	-

20 OTHER EXPENSES

Particulars	Apr 2025-Mar 2026	Apr 2024-Mar 2025
Audit Fees	15,000.00	7,500.00
Bank Charges	779.49	2,653.82
Commission	9,75,562.00	
Electricity Expenses	11,508.00	
Festival Expenses	39,600.00	
Legal Fees	16,000.00	30,200.00
Postage Expense	300.00	
Printing and Stationary	5,677.48	
Rates and Taxes	1,072.49	
Rental Charges	40,000.00	
Roc Fees	1,800.00	1,97,200.00

15 **REVENUE FROM OPERATIONS**

Round Off	54.65	-0.28
Telephone And Mobile Expances	9,873.76	-
Travelling Exp	14,778.00	
Vehicle Expenses	30,000.00	
Office Expesnes	8,325.00	2,000.00
Total	**11,70,330.87**	**2,39,553.54**

		For the year ended 31st March, 2026 Rs.	For the year ended 31st March, 2025 Rs.
21	**Earning per share**		
	Net profit for calculation of basic and diluted EPS	**66,93,357**	**1,96,746**
	Total number of equity shares outstanding at the end of the year	10,00,000.00	10,00,000.00
	Weighted average number of equity shares in calculating basic and diluted EPS	10,00,000.00	10,00,000.00
	Basic and Diluted EPS	**6.69**	**0.20**

22 **Capital and other commitment**

Particulars	31-03-2026	31-03-2025
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	-	-
Estimated amount of contracts remaining to be executed on other than capital account and not provided for (net of advances)	-	-

All the Known liabilities have been provided for and there are no disputed liabilities as confirmed by the director.

23 **Auditor's Remuneration**

	31-03-2026	31-03-2025
As audit fee	15,000.00	7,500.00
As Tax AuditFees	-	-

24 Pursuant to Accounting Standard AS-22 'Accounting for Taxes on Income' notified pursuant to the Companies (Accounting Standard) Rules, 2006, the company has accounted for deferred tax arising from timing differences between book profits and income tax profits that are capable of reversal in future years. The details are as under:

Particulars	Balance as on Charge/ (Credit) 1st April 2024 during the year	Charge/ (Credit) during the year	Balance as on 31st March 2025	Charge/ (Credit) during the year	Balance as on 31st March 2026
Difference between book and tax depreciation	540	86	626	10,207	10,833
Total	**540**	**86**	**626**	**10,207**	**10,833**

25 There is no amount payable to Micro, Small & Medium EnterprisesDisclosure required under the Micro, small and Medium Enterprises (Development) Act, 2006 " the Act" are

Particulars	2025-26	2024-25
(a) Principal amount due to suppliers under the Act	NIL	NIL
(b) Interest accured and due to suppliers under the Act, on the above amount	NIL	NIL
(c) Payment paid to suppliers (Other than interest) beyond the appointed day, during the year	NIL	NIL
(d) Interest paid to supplier under the Act, (Other than Section 16)	NIL	NIL
(e) Interest paid to suppliers under the Act, (Section 16)	NIL	NIL
(f) Interest due and payable to suppliers under the act, for payments already made	NIL	NIL
(g) Interest accrued and remaining unpaid at the end of the year to suppliers under the Act	NIL	NIL

Note: The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small enterprises on the basis of information available with the Company.

26 Employees Provident Fund and Miscellaneous Act, 1952, Employees State Insurance Act 1948, Gratuity Act 1972 are not applicable on the company.

27 **Segmental Reporting**
The company has only one segment of Commission earned identified in accordance with guiding principles enunciated in Accounting Standard AS-17 "Segment Reporting" as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, and the provisions of the Act (to the extent notified) as amended, hence the segment information is not applicable.

28 **Derivative instruments and foreign currency exposures**
(a) There is no foreign currency exposure outstanding as at Balance Sheet date.

29 In the opinion of the Board, Current Assets, Loans & Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and provision for all known liabilities has been made.

29(i) Income & Expenditure in Foreign Currency— NIL (previous year Rs. NIL)

29(ii) The company is paying rentals for office premises taken on rent which are not in the nature of lease agreements. Therefore, disclosure requirements of Accounting Standards AS-19 are not applicable.

29(iii) There are no present obligations requiring provision in accordance with guiding principle as enunciated in the Accounting Standard (AS — 29) as it is not probable that an outflow of the resources embodying economic benefits will be required.

29(iv) **Impairment of Assets:**
In accordance with the provisions of the Accounting Standard on Impairment of Assets, (AS-28), the management has made assessment of assets in use & considering the business prospects related thereto, no provision is considered necessary in these accounts on account of impairment of assets.

29(v) The provision for current tax represents income tax payable computed under substantive provision of the Income Tax Act, 1961.

29(vi) Previous year's figure have been regrouped and recasted wherever necessary.

30 **Ratios**

Sr. No	Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025	Variation (%)
1	**Current ratio (in times)** Current Assets/ Current Liabilities	1.30	4.46	(0.71)
2	**Debt-to-Equity (D/E) Ratio (in times)** (Total Debt (Long term +Short term including current maturity)/Total Shareholders' Equity)	NA	NA	NA
3	**Debt service coverage ratio (in times)** {(Profit after tax+ depreciation+ interest on term loan) /(Interest on term loan + Long term principal repayment amount during the period)}	NA	NA	NA
4	**Return on equity ratio (%)** (Net profit after tax/Average shareholder equity)	0.50	0.01	59.59

5	**Inventory turnover (in times)** [Revenue from operation / Average Inventory { (Closing Inventory + Opening Inventory)/2}]	NA	NA	NA
6	**Debtors turnover (in times)** [Net Credit Sales / Average Accounts Receivable { (Closing Accounts Receivable + Opening Accounts Receivable)/2}]	15.88	2.33	5.83
7	**Trade Payable turnover ratio (%)** Net credit purchase/average trade payable	37.77	4.97	6.60
8	**Net capital Turnover ratio (%)** Net annual sale/working capital	38.81	1.43	26.16
9	**Net profit margin (%)** (Net Profit after tax/ Total Revenue)	0.01	0.00	2.56
10	**Return on capital employed (%)** Earning before interest and tax/(Tangible net worth + total long term debt)	0.53	0.01	94.90
11	**Return on investment (%)** Net income (PAT)/cost of investment (total assets)	0.09	0.00	27.95

31 Other Statutory information

i) The Company do not have any benami property, and no proceeding has been initiated against the Company for holding any benami property.

ii) The Company do not have any transactions with companies struck off.

iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv) The Company have not traded or invested in crypto currency or virtual currency during the financial year.

v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Entity shall :
a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

vii) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

viii) The Company does not have any immovable properties.

ix) The Company have not declared wilful defaulter by any banks or any other financial institution at any time during the financial year.

x) The Company is not covered under section 135 of the Companies Act , thus , no CSR activities have been performed.

For Prasad Gupta J & Co.
Chartered Accountants

Firm Reg. no - 00236C

CA Ashok Sabikhi
Partner
Membership No. : 072319
Place: Kanpur
UDIN: 26072319TLIRAF9533
DATE : 27.05.2026

For VASUNDHARA ENVIROGREEN PRIVATE LIMITED

For Vasundhara Envirogreen Pvt. Ltd.

BHUPESH SHARMA
Additional Director
10752085

For Vasundhara Envirogreen Pvt. Ltd.

SUMAN KHANDELWAL
Director
9243192

Director

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2026
AS PER INCOME TAX ACT-1961

ANNEXURE-'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT 01-04-2025	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT 31-03-2026	DEP FOR THE YEAR	W.D.V. AS AT 31-03-2026
OFFICE EQUIPMENT	15%	1,347.45	-	-	1,347.45	202.12	1,145.33
OFFICE EQUIPMENT	15%	11,760.74	-	-	11,760.74	1,764.11	9,996.63
FURNITURE	10%	0.00	-	76,685.51	76,685.51	3,834.28	72,851.23
		13,108.19	**-**	**76,685.51**	**89,793.70**	**5,800.51**	**83,993.19**

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2025
AS PER INCOME TAX ACT-1961

upto 26-02-2025

ANNEXURE-'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT 01-04-2023	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT 31-03-2024	DEP FOR THE YEAR	W.D.V. AS AT 31-03-2024
OFFICE EQUIPMENT	15%	1,585.23	-	-	1,585.23	237.78	1,347.45
OFFICE EQUIPMENT	15%	13,836.16	-	-	13,836.16	2,075.42	11,760.74
		15,421.39	**-**	**-**	**15,421.39**	**2,313.20**	**13,108.19**

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2023
AS PER INCOME TAX ACT-1961

upto 31-03-2024

ANNEXURE-'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT 01-04-2023	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT 31-03-2024	DEP FOR THE YEAR	W.D.V. AS AT 31-03-2024
OFFICE EQUIPMENT	15%	1,864.98	-	-	1,864.98	279.75	1,585.23

OFFICE EQUIPMENT	15%	16,277.83	-	-	16,277.83	2,441.67	13,836.16
		18,142.81	**-**	**-**	**18,142.81**	**2,721.42**	**15,421.39**

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2023
AS PER INCOME TAX ACT-1961

upto 31-03-2023

ANNEXURE-'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT 01-04-2022	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT 31-03-2023	DEP FOR THE YEAR	W.D.V. AS AT 31-03-2023
OFFICE EQUIPMENT	15%	2,194.10	-	-	2,194.10	329.12	1,864.98
OFFICE EQUIPMENT	15%	19,150.39	-	-	19,150.39	2,872.56	16,277.83
		21,344.49	**-**	**-**	**21,344.49**	**3,201.68**	**18,142.81**

M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED
SCHEDULE OF PROPERTY, PLANTS & EQUIPMENTS AS AT 31ST MARCH, 2022
AS PER INCOME TAX ACT-1961

upto 31-03-2022

ANNEXURE-'A'
(Amount in Rs.)

PARTICULARS	RATE OF DEP	W.D.V. AS AT 01-04-2021	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TOTAL COST AS AT 31-03-2022	DEP FOR THE YEAR	W.D.V. AS AT 31-03-2022
OFFICE EQUIPMENT	15%		-	2372.00	2,372.00	177.90	2,194.10
OFFICE EQUIPMENT	15%		-	20,703.12	20,703.12	1,552.73	19,150.39
		-	**-**	**23,075.12**	**23,075.12**	**1,730.63**	**21,344.49**

Party Name :M/s VASUNDHARA ENVIROGREEN PRIVATE LIMITED

Name of Asset	Air Conditioner	Useful Life (In Years)	5

Depreciation calculation as per Companies Act 2013 (W.D.V. Method)

Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
2021-2022	0	01/12/2021	20703	1035.15	1825	0	1825	121	3093.24	17609.76	45.07
2022-2023	17609.76		0	1035.15	1825	121	1704	365	8012.44	9597.32	45.50
2023-2024	9597.32		0	1035.15	1825	486	1339	366	4366.78	5230.54	45.50
2024-2025	5230.54		0	1035.15	1825	852	973	365	2381.99	2848.55	45.54
2025-2026	2848.55		0	1035.15	1825	1217	608	365	1297.23	1551.32	45.54
2026-2027	1551.32		0	1035.15	1825	1582	243	243	516.17	1035.15	45.54

Name of Asset	Stablizer	Useful Life (In Years)	5

Depreciation calculation as per Companies Act 2013 (W.D.V. Method)

Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
2021-2022	0	01/12/2021	2372	118.6	1825	0	1825	121	354.4	2017.6	45.07
2022-2023	2017.6		0	118.6	1825	121	1704	365	918.01	1099.59	45.50
2023-2024	1099.59		0	118.6	1825	486	1339	366	500.31	599.28	45.50
2024-2025	599.28		0	118.6	1825	852	973	365	272.91	326.37	45.54
2025-2026	326.37		0	118.6	1825	1217	608	365	148.63	177.74	45.54
2026-2027	177.74		0	118.6	1825	1582	243	243	59.14	118.6	45.54

Name of Asset	Furniture	Useful Life (In Years)	10	31-03-2026

Depreciation calculation as per Companies Act 2013 (W.D.V. Method)

Year	Opening WDV	Purchase Date	Purchase Amount	Residual	Total Life (In Days)	Elapsed Life (In Days)	Remaining Life (In Days)	Used In Current Year (In Days)	Depreciation	Closing WDV	Dep. rate
2025-26	0	10-02-2026	9063.53	453.1765	3650	0	3650	50.00	321.46	8,742.07	25.89
2025-26	0	19-03-2026	67621.23	3381.0615	3650	0	3650	13.00	623.55	66,997.68	25.89

NOTE NO. 7

Particulars	Opening as on April 2024	Deferred Tax Deferred tax assets/ (liabilities) as on-	During the Year	(charge) credit during the year		Closing As on 31st December 2024	Deferred Tax Deferred tax assets/ (liabilities) as on
W.D.V. IT	-	-	-	-	-	13,108.19	3,299.07
W.D.V. Companies Act	-	-				(77,469.56)	(19,497.54)
Deffered Tax	-	-	-	-		-	
Total	-	-	-	-	-	(64,361.37)	(16,198.47)

Opening DTA	2,414.01
Closing DTA	(16,198.47)
During the year	-18,612.48

Deferred Tax Computation	2025-26
WDV as per Companies Act	77,469.56
WDV as per Income Tax Act	83,993.19
Difference	**6,523.63**
Provision for Gratuity	**43,966.00**
Deferred tax (Liability)/Assets	12,707.23
Opening Balance	2,500.01
To be provided in PL	10,207.22