Rajiv Goel & Associates
CHARTERED ACCOUNTANTS
SCO 823-824, Ist floor, Sector 22-A, Chandigarh, Phone : 0172-4644607.
Email : rgachd@gmail.com
Web : www.rgaca.org

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PAUL INFOTECH PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **PAUL INFOTECH PRIVATE LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and notes to 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 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the loss and total comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 results 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.

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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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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

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- Identify and assess the risks of material misstatement of the financial results, 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 and for the purpose of expressing an opinion on the effectiveness of the company's internal control. Under section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board control.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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
(ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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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 standalone 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

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

2. As required by section 143 (3) of the Act, we report that:

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

b. 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 purpose of our audit have been received by us.

c. The Balance Sheet, the Statement of Profit and Loss, The Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of accounts.

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d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015. Rule 7 of the Companies (Accounts) Rules, 2014.

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

f. 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 B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial control with reference of Financial Statements.

g. With respect to the other matters to be included in the Auditors' report in accordance with section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, no remuneration was paid/provided by the Company to its directors during the year in accordance with the provisions of section 197 read with Schedule V to the Act;

h. 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:

i. The Company does not have any pending litigations;

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

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

iv. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account 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 software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

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v. The management has represented that, to the best of its 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;

vi. The management has represented, that, to the best of its 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;

vii. Based on such audit procedures that 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 (iv) and (v) above contain any material mis-statement.

viii. Based on the representations received by us and audit procedures conducted by us, the company has not paid dividend during the year and the same is in compliance of Section 123 of Companies Act, 2013.

For RAJIV GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. 011106N

RAJIV GOEL & ASSOCIATES CA CHANDIGARH

(HEMANI GARG)
PARTNER
M. No. 549610
UDIN: 26549610BHINDQ4886

Date: 22.05.2026
Place: Chandigarh

Annexure "A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

i. According to the explanations and representations made to us by the management, the Company does not have any property plant and equipment and intangible assets during the year under review, so the reporting under clause (i) is not applicable.

ii. (a) In respect of its inventories, the company does not have any inventory. Hence, this clause is not applicable.
(b) The Company has not been sanctioned working capital limits in excess of five crore rupees during the year from banks and financial institutions on the basis of security of current assets.

iii. (a) According to information and explanation given to us, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. As such, the reporting required under clause (iii) is not applicable to the company.

iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and I86 of the Companies Act, 2013 in respect of loans, investments, guarantees, and securities as applicable.

v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

vi. As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

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vii. (a) According to information and explanations given to us and on the basis of our examination of the books of accounts, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to us by the management and those charged with governance, there are no statutory dues which have not been paid on account of a dispute as at the end of financial year.

viii. According to information and explanations provided to us, there is no transaction that is not recorded in the books of account which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks or any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the company has not raised any term loans as at end of the financial year, as such reporting under this clause is not applicable to it.

d) In our opinion and according to the information and explanations given to us, the company has not raised any short term loans from any financial institutions as at end of the financial year, as such reporting under this clause is not applicable to it.

e) According to information provided to us, the company does not have any subsidiaries, associates or joint ventures and as such reporting required as per the order regarding receipt from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures is not applicable in the present case.

f) According to information shared and explanations given to us, the company does not have any subsidiaries, associates or joint ventures and as such reporting required as per the order regarding raising of loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate company is not applicable in the present case.

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x. (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised money by way of initial public offer or further public offer.

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xi. (a) Based on audit procedures performed and information and explanations & representations given to us by management, no fraud by the company or on the company by its officers or employees has been noticed or reported during the year.

(b) Based upon the audit procedures performed and the information and explanations given by the management, we report that no report u/s 143(12) of Companies Act 2013 has been filed by the auditors.

(c) As per explanations provided to us by the company, no whistle blower complaints have been received by the company during the year.

xii. The company is not a Nidhi Company and therefore provisions of Para 3(xii) of the order are not applicable to the company.

xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. (a) In our opinion and according to explanations and information received by us, the company is not mandated to appoint an internal auditor as per section 138 of Companies Act 2013 r.w. Rule 13 of Companies (Accounts) Rules, 2014. Further, the company has not voluntarily appointed an internal auditor as of end of the financial year.

xv. In our Opinion and according to information and explanations provided to us, the company has not entered into any non-cash transactions as specified in section 192 of the Companies Act 2013 with directors or persons connected with them during the year. Hence reporting requirement under Clause 3 (xv) of the Order are not applicable to the Company.

xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

RAJIV GOEL & ASSOCIATES CHANDIGARH

xvii. In our opinion, as per the financial statements audited the company had incurred cash losses of Rs. 2,37,961 /- during the current financial year.

xviii. There has not been any resignation by statutory auditor during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements as well as our knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of the audit report that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance or guarantee as to the future viability of the Company and further state that our reporting is based on the facts up to the date of the audit report as disclosed to us by the management and not thereafter.

xx. As per information shared with us by the management, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the company as such reporting under clause (xx) is not applicable.

xxi. The Company does not have any subsidiaries, associates or joint ventures. Accordingly, this clause is not applicable.

For RAJIV GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS
Firm Reg. No. - 011106N

RAJIV GOEL & ASSOCIATES * CHANDIGARH *

(HEMANI GARG)
PARTNER
M. No. 549610
UDIN:26549610BHINDQ4886

Date : 22.05.2026
Place: Chandigarh

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of Paul Infotech Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Paul Infotech Private Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on 'Audit of Internal Financial Controls Over Financial Reporting' issued by the Institute of Chartered Accountants of India (the 'Guidance Note').

Management's and Board of Directors Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance

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Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For RAJIV GOEL & ASSOCIATES

CHARTERED ACCOUNTANTS
Firm Reg. No. - 011106N

RAJIV GOEL & ASSOCIATES CA CHANDIGARH

(HEMANI GARG)
PARTNER
M. No. 549610
UDIN: 26549610BHINDQ4886

Date : 22.05.2026
Place: Chandigarh

Paul Infotech Private Limited
Balance Sheet as at 31st March, 2026
CIN: U62099CH2024PTC045496
Registered Address: Ground Floor, SCO 829-830, Sector 22-A, Chandigarh -160022, Phone:0172-5041740, Fax: 0172-5041713

(Rs. In Hundred)

Particulars	Note	As on 31st March, 26	As on 31st March, 25
ASSETS			
(1) Non-Current Assets			
a) Property, Plant and Equipment		-	-
b) Capital Work in Progress		-	-
c) Investment Property			
d) Goodwill			
e) Other Intangible Assets			
f) Intangible Assets Under Development			
g) Financial Assets		-	-
i) Investments		-	-
ii) Trade Receivables			
iii) Loans		-	-
ii) Others	1	100.00	-
h) Deferred Tax Assets (Net)			
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			-
(i) Current Investments	2	20,137.65	20,968.69
(ii)Trade Receivables		-	-
(iii) Cash and Bank balances	3	442.99	2,367.65
(iv) Bank Balance other than iii above			
(v) Loans			
(vi) Others			
(c) Current Tax Assets	4	724.70	448.61
(d) Other Current Assets		-	-
TOTAL- ASSETS		**21,405.34**	**23,784.95**
EQUITY AND LIABILITIES			
(1) EQUITY			
a) Equity Share Capital	5	25,000.00	25,000.00
b) Other Equity	6	-3,644.66	-1,265.05
(2) LIABILITIES			
Non-Current Liabilities			
(a) Financial Liabilities			
i) Borrowings			
ii) Trade Payables			
iii) Leased Liabilities			
b) Provisions			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii)Trade Payables			
(a) Total outstanding dues of micro enterprises & Small enterprises			
(b) Total outstanding dues of creditors other than micro enterprises & Small enterprises		-	-
(ii) Other Financial Liabilities	7	50.00	50.00
(b) Other Current Liabilities		-	-
(c) Provisions		-	-
TOTAL - EQUITY AND LIABILITIES		**21,405.34**	**23,784.95**

Accounting Policies and Notes referred to above form an integral part of the standalone financial statements

For and on behalf of the Board of Directors

Sat Paul Bansal
(Director)
DIN:00077499

Rajneesh Bansal
(Director)
DIN:00077230

Auditor's Report
As per our separate report of even date

For Rajiv Goel & Associates
Chartered Accountants
FRN: 011106N

CA. Hemani Garg
Partner
M. No. 549610

Place: Chandigarh
Date: 22/05/2026

UDIN:- 26549610BHINDQ4886

Paul Infotech Private Limited
Statement of Profit and Loss for the period ended on 31st March, 2026
CIN: U62099CH2024PTC045496
Registered Address: Ground Floor, SCO 829-830, Sector 22-A, Chandigarh -160022, Phone:0172-5041740, Fax: 0172-5041713

(Rs. In Hundred)

	Particulars	Note No.	For the Period ending 31.03.2026	For the Year ending 31.03.2025
	REVENUE			
I	Revenue from Operations		-	-
II	Other Income	8	153.08	1,076.32
III.	Total Income (I+II)		**153.08**	**1,076.32**
IV.	**Expenses:**			
	Purchases		-	-
	Changes in Inventories of Stock in Trade		-	-
	Direct Expenses		-	-
	Office & Administrative Expenses	9	2,400.93	1,920.75
	Employee Benefits Expenses		-	-
	Finance Costs	10	-	17.80
	Sales Promotion Expenses		-	-
	Corporate Social Responsibility Expenses		-	-
	Other Expenses	11	131.76	-
	Depreciation & Amortization Expenses		-	-
	Total Expenses		**2,532.69**	**1,938.55**
V.	**Profit before exceptional & tax (III-IV)**		**-2,379.61**	**-862.23**
VI.	Exceptional Items		-	-
IX.	**Profit before Tax(VII-VIII)**		**-2,379.61**	**(862.23)**
X.	**Tax Expense:**			
	(1) Current tax		-	-
	(2) Prior period tax		-	-
	(3) Deferred tax		-	-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**		-2,379.61	(862.23)
XII.	**Profit/(Loss) for the period from discontinued operations**		-	-
XIII.	**Tax Expense of Discontinued operations**		-	-
XIV.	**Profit/(Loss) for the period from discontinued operations after tax (XII-XIII)**		-	-
XV.	**Profit (Loss) for the period (XI + XIV)**		-2,379.61	(862.23)
XVI.	**OTHER COMPREHENSIVE INCOME**			
	A(i) Items that will not be reclassified to profit or loss- Remeasurement Gain(Loss) on defined employee benefit plans		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B(i) Items that will be reclassified to profit or loss		-	-
	ii) Income tax relating to items that will be reclassified to profit or loss		-	-
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (XV+XVI)		-2,379.61	-862.23
	Earnings per equity share (for contiuing operations):			
	(1) Basic(Rs.)		-0.95	(0.34)
	(2) Diluted(Rs.)		-0.95	(0.34)
	Earnings per equity share (for discontinued operations)			
	(1) Basic(Rs.)		-	-
	(2) Diluted(Rs.)		-	-
	Earnings per equity share (for continuing and discontinued operations)			
	(1) Basic(Rs.)		-0.95	(0.34)
	(2) Diluted(Rs.)		-0.95	(0.34)

Accounting Policies and Notes referred to above form an integral part of the standalone financial statements

For and on behalf of the Board of Directors

Sat Paul Bansal (Director) DIN:00077499

Rajneesh Bansal (Director) DIN:00077230

Auditor's Report
As per our separate report of even date

For Rajiv Goel & Associates
Chartered Accountants
FRN: 011106N

CA. Hemani Garg
Partner
M. No. 549610

Place: Chandigarh
Date: 22/05/2026

UDIN:- 26549610BHINDQ4886

Note 5 : EQUITY CAPITAL

A. Authorised, Issued, Subscribed & Paid up Share Capital and Par Value per Share

Particulars	As on 31 Mar 2026 Number	As on 31 Mar 2026 Amount (Rs. In Hundred)	As on 31 Mar 2025 Number	As on 31 Mar 2025 Amount (Rs. In Hundred)
Authorised				
Equity Shares of Rs. 10 each	250,000	25,000	250,000	25,000
Issued				
Equity Shares of Rs. 10 each	250,000	25,000	250,000	25,000
Subscribed & fully Paid up				
Equity Shares of Rs. 10 each	250,000	25,000	250,000	25,000
Total	**250,000.00**	**25,000.00**	**250,000.00**	**25,000.00**

The Company has one class of equity shares having a par value of Rs 10/- per share. Each shareholder is eligible for one vote per share held.
In the event of liquidation, equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount, in proportion to their shareholding.

As per records of the Company, no calls remained unpaid by the Directors & Officers of the Company as on the end of the financial year.

B. Reconciliation of Number of Shares Outstanding at the beginning and end of the year

Particulars	Equity Shares As on 31 Mar 2026 Number	Equity Shares As on 31 Mar 2025 Number
Shares outstanding at the beginning of the year	250,000	250,000
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	250,000	250,000

C. Shares in the company held by each shareholder holding more than 5% shares

Name of Shareholder (Mr./Mrs.)	Equity Shares As on 31 Mar 2026		Equity Shares As on 31 Mar 2025	
	Number	% of Holding	Number	% of Holding
Paul Merchants Limited (Holding Company)	249,999	99.99	249,999	99.99
Total	249,999	99.99	249,999	99.99

D. Shares in the company held by promoters

Name of Shareholder (Mr./Mrs.)	Equity Shares As on 31 Mar 2026		Equity Shares As on 31 Mar 2025	
	Number	% of Holding	Number	% of Holding
Paul Merchants Limited (Holding Company)	249,999	99.99%	249,999	99.99%
Mr. Rajneesh Bansal	1	0.0%	1	0.00%
Total	250,000	100%	250,000	99.99%

Note 6: OTHER EQUITY

Particulars	As on 31 Mar 2026 Amount (Rs. In Hundred)	As on 31 Mar 2025 Amount (Rs. In Hundred)
A. Securities Premium		
Opening Balance		
Add : Securities premium credited on Share issue	-	-
Less : Premium Utilised	-	-
Closing Balance	-	-
B. Retained Earnings		-
Opening balance	-1,265.05	-402.82
(+) Net Profit For the current year	-2,379.61	-862.23
Closing Balance	-3,644.66	-1,265.05
Total	-3,644.66	-1,265.05

Nature and purpose of reserve

Retained Earnings: This Reserve represents the cumulative profits of the Company. This Reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

PAUL INFOTECH PRIVATE LIMITED
CASH FLOW STATEMENT AS ON 31ST MARCH, 2026
CIN: U62099CH2024PTC045496

REGD OFFICE: GROUND FLOOR, S.C.O. 829-830, SECTOR- 22-A, CHANDIGARH – 160022. PHONE: 0172 – 5041740, Fax 0172-5041713

(Rs. In Hundred)

	PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before Tax and Extraordinary items	-2,379.61	-862.23
	Adjustment for:		
	Finance Cost	-	17.80
	Depreciation	-	-
	Profit before working Capital Changes	-2,379.61	-844.43
	Adjustment for :		
	Net changes in operating Assets & Liabilities		
	Increase/Decrease in stock	-	-
	Short Term Loans & Advances	-	-
	Other Current Assets	(276.09)	(448.61)
	Other Financial Assets	-	-
	Trade Receivables	-	-
	Other Current Liabilities	-	(342.70)
	Short Term Provisions	-	-
	Cash generated from operations	**(276.09)**	**(791.31)**
	Income Taxes Paid	-	-
	Cash generated from operation before extraordinary items	(2,655.70)	(1,635.74)
	Dividend Received		
	Net Cash flow from operating activities	**(2,655.70)**	**(1,635.74)**
B.	**CASH FLOW FROM LENDING AND INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	-	-
	Fixed Deposited with Banks	-	-20,968.69
	Security Deposit	(100.00)	-
	Investment in Mutual Fund	-20,137.65	
	Proceeds from redemption of fixed deposits	20,968.69	
	Increase/Decrease in Non Current Investments	-	-
	Net cash used in lending and investing activities	**731.04**	**-20,968.69**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue of Share Capital	-	-
	Borrowings (Net of Repayments)		
	Long Term Borrowings		
	Short Term Borrowings		
	Finance Cost		-17.80
		-	**-17.80**
	Net cash flow after financing activities	-1,924.66	(22,622.23)
	Cash and Cash equivalent at the beginning of the year	2,367.65	24,989.88
	Cash and Cash equivalents at the end of the year	**442.99**	**2,367.65**

For and on behalf of the Board of Directors

Sat Paul Bansal
(Director)
DIN 00077499
H.No. 749, Sector 8
Chandigarh

Rajneesh Bansal
(Director)
DIN 00077230
H.No. 749, Sector 8
Chandigarh

Auditor's Report
As per our separate report of even date

For Rajiv Goel & Associates
Chartered Accountants
FRN: 011106N

CA. Hemani Garg
Partner
M. No. 549610
UDIN:- 26549610BHINDQ4886

Place : Chandigarh.
Date : 22/05/2026

SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation of Financial Statements

These financial statements are prepared in accordance with Indian Accounting Standard (IndAS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values and defined benefit plans which have been measured at actuarial valuation as required by relevant Ind ASs, the provisions of the Companies Act, 2013 ('theAct') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there after.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. Basis of measurement

The Ind AS Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets which have been measured at fair value as described below and defined benefit plans which have been measured at actuarial valuation as required by relevant Ind ASs.

C. Use of Estimates

The financial statements have been prepared on a going concern basis using the historical cost convention and on an accrual method of accounting, except for certain financial assets (specifically investments in mutual funds) which have been measured at fair value.

D Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and cash in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value in accordance with IND AS 7. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

E Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

F Employee Benefits

Leave encashment which are short term compensated absences are charged to profit and loss account of the year in which it is due.

G Provision for Current and Deferred Tax

Current income tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate

Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

RAJIV GOEL & ASSOCIATES CA CHANDIGARH

H Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are 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. Contingent Liabilities are not recognized but are disclosed in the notes except for contingnet provision against standard assets as prescribed by RBI guidelines. Contingent Assets are neither recognized nor disclosed in the financial statements.

I Classification of Current / Non Current Assets

All assets and liabilities are presented as Current or Non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to The Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization, the Company has assumed its operating cycle as 12 months for the purpose of Current / Non current classification of assets and liabilities

J Financial Instruments

Financial Instruments are recognised initially at fair value and subsequently measured at fair value at each reporting date in accordance with Ind AS 109. Unrealised gains or losses arising on valuation are recognised in the statement of Profit & Loss.

NOTES ON FINANCIAL STATEMENTS

Note 1 : Non Current Asset

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Security Deposit	100.00	-
Total	**100.00**	-

Note 2 : Current Investments

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Investment in Term Deposit-50301000885592	-	20,968.69
HDFC Mutual Fund	20,137.65	
Total	**20,137.65**	**20,968.69**

Note 3 :CASH & BANK BALANCE

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
A. Cash and cash equivalents		
i) Cash in hand	18.86	18.86
ii) In Current Accounts	424.13	2,348.79
B. Other Balances with Banks		
i) In Term Deposit Accounts with > 3 month and <12 months maturity	-	-
ii) In earmarked Term Deposit Accounts	-	-
Total	**442.99**	**2,367.65**

Note 4 : CURRENT TAX ASSETS

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
TDS Receivable A.Y. 2025-26	-	107.63
GST Input Tax Credit	724.70	340.98
Total	**724.70**	**448.61**

RAJIV GOEL & ASSOCIATES CHANDIGARH

Note 7: OTHER FINANCIAL LIABILITIES

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Audit Fees Payable	50.00 -	50.00
Total	50.00	50.00

Note 8: Other Income

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Interest Income from fixed deposit	10.55	1,076.32
Interest on Income Tax Refund	4.87	-
Unrealised Gain/Loss on Mutual Fund	137.65	-
Short & Excess	0.01	-
Total Revenue From Operations	153.08	1,076.32

Note 9: Office & Administrative Expenses

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Audit fees	50.00	50.00
Rates fees and taxes	304.03	26.19
Printing & Stationery	2.00	-
Legal & Professional	50.00	-
Rent	1,994.90	1,837.56
Miscelleneous Expenses	0.00	7.00
Total	2,400.93	1,920.75

Note 10: Finance Cost

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Bank Charges	-	17.80
Total	-	17.80

RAJIV GOEL & ASSOCIATES
CA
CHANDIGARH

Note 11: Other Expenses

Particulars	As on 31st March 2026 Amount (Rs. In Hundred)	As on 31st March 2025 Amount (Rs. In Hundred)
Balance Written off	131.76	-
Total	**131.76**	-

Note 12:

Related Party Disclosures

The related parties as per the terms of Accounting Standard-18(AS-18), "Related Party Disclosures" notified under the Companies (Accounts) Rules, 2014 are disclosed below:

1. List Of Related Parties

a) Key Management Personnel & their Relatives

Sat Paul Bansal : Director
Rajneesh Bansal : Director

(b) Entities where key managerial personnel are having directorships (where transaction have taken place/balances have been held during the year): Nil

Paul Merchants Finance Private Limited

(c) Entities where key managerial personnel exercise significant control (where transaction have taken place/balances have been held during the year):

Nil

(d) Entities or persons having significant control over the company

Paul Merchant Limited

RAJIV GOEL & ASSOCIATES * CHANDIGARH *

(2.) Transactions with related parties

The following transactions were carried out with the related parties in the ordinary course of business.

Nature of Transaction	As at 31st March 2026		As at 31st March 2025	
	Parties reffered to in		Parties reffered to in	
	(a) above	(b), (c) and (d) above	(a) above	(b), (c) and (d) above
Paul Merchants Finance Private Limited	-	1,994.90	-	1,837.56
Total	-	1,994.90	-	1,837.56

(3) Balances with Related parties

The following balances were held with the related parties in the ordinary course of business:

Nature of Transaction	As at 31st March 2026		As at 31st March 2025	
	Parties reffered to in		Parties reffered to in	
	(a) above	(b), (c) and (d) above	(a) above	(b), (c) and (d) above
Paul Merchants Finance Private Limited	-	-	-	-
Total	-	-	-	-

NOTE-13

Disclosure under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 31st March 2026	As at 31st March 2025
	In Rs.	In Rs.
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
The amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this act)	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil	Nil
	Nil	Nil

NOTE-14

Disclosure under Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014

Particulars	As at 31st March 2026	As at 31st March 2025
	In Rs.	In Rs.
Sums received during the year from Directors (net of repayments)	-	-
Sums received during the year from relatives of Directors	-	-

NOTE-15

The earning per share of the company has been computed as under in accordance with AS-20

PARTICULARS		As at 31st March 2026	As at 31st March 2025
Net Profit/(loss) after tax attributable to equity shareholders tax attributable to equity shareholders (A) -(Numerator used for calculation of Basic EPS/Dilutive EPS)		(2,379.61)	(862.23)
Weighted average number of equity shares outstanding during the year - Basic (B)		250,000.00	250,000.00
Add: Weighted average number of equity shares arising out of outstanding stock options and on conversion that have dilutive effect on the EPS		-	-
Weighted average number of equity shares outstanding during the year - Diluted (C)		250,000.00	250,000.00
Basic Earnings per share of face value of Rs.10 each	(A / B)	(0.95)	(0.34)
Diluted Earnings per share of face value of Rs.10 each	(A / C)	(0.95)	(0.34)

NOTE-16

Contingent Liabilities

Contingent Liability of the company as on the Balance Sheet date. NIL

NOTE-17

Other Regulatory Disclosures

(a) There is no immovable property in the name of company and on lease.

(b) The company has not undertaken revaluation of any Property, Plant & Equipments during the relevant financial year.

(c) No loans and advances have been advanced by the company to promoters, directors, key managerial personnel and other related parties which are either repayable on demand or without specifying terms or period of repayment.

(d) No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) as at the end of the financial year.

(e) The company has not availed borrowings from banks/financial institutions on basis of security of current assets .

(f) The company has not entered into any transactions with struck off companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(g) All charges required to be registered with the Registrar of Companies (ROC) have been registered within the statutory period by the company.

RAJIV GOEL & ASSOCIATES CHANDIGARH

(h) The details of financial ratios mandated to be disclosed as per Schedule III of Companies Act 2013 are as under:

Particulars	Formula	31-Mar-26			31-Mar-25	% Variance (YoY basis)	Reason for variance (if variance exceeds 25%)
		Numerator (Amount in Hundreds)	Denominator (Amount in Hundreds)	Ratio	Ratio		
Current ratio	Current assets/ Current liabilities	21,305.34	50.00	426.11	475.70	-10%	The change in the ratio is due to decrease in current assets as comparison with previous year of the company.
Debt-equity ratio	Total debt/ Shareholder's Equity	-	21,355.3372	-	-	NA	NA
Debt service coverage ratio	Earnings available for debt service/ Debt Service	-	-	-	-	NA	NA
Return on equity ratio	[Net Profits after taxes - Preference Dividend (if any)]/ Average Shareholder's Equity	(2,379.61)	22,545.14	(0.1055)	(0.0357)	195.7%	The change in the ratio is due to the fact that the earnings has been decreased in current year in comparison with previous year.
Inventory turnover ratio	Cost of goods sold OR sales/ Average Inventory	-	-	-	-	NA	NA
Trade receivables turnover ratio	Net Credit Sales/ Average Accounts Receivable	-	-	-	-	NA	NA
Trade payables turnover ratio	Net Credit Purchases/ Average Trade Payables	-	-	-	-	NA	NA
Net capital turnover ratio	Net Sales/ Working Capital	-	21,255.34	-	-	NA	NA
Net profit ratio	Net Profit/ Net Sales	(2,379.61)	-	-	-	NA	NA
Return on Capital Employed	Earning before interest and taxes/ Capital Employed	(2,379.61)	25,000.00	(0.10)	(0.03)	176.0%	The change in the ratio is due to the fact that the earnings has been decrease in current year in comparison with previous year.
Return on investment	Net Profit after taxes/Net Worth	(2,379.61)	21,355.34	(0.11)	(0.04)	206.7%	The change in the ratio is due to the fact that the earnings has been decreased in current year in comparison with previous year.

RAJIV GOEL & ASSOCIATES * CHANDIGARH * CA

(i) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) 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;

(j) The company has 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 company 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

(k) The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
(l) No transaction unrecorded in the books of accounts 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) by the company.

(m) During the financial year, the company has not incurred any expenditure in foreign currency.
(n) During the financial year, the company has not earned any income in foreign currency.

Note:18
Previous year figures have been rearranged/regrouped wherever considered necessary to make them comparable with the current year figures.

AUDITOR'S REPORT
As per our separate report of even date attached

For Rajiv Goel & Associates
Chartered Accountants
FRN: 011106N

CA. Hemani Garg
Partner
M. No. 549610
UDIN:- 26549610BHINDQ4886

Sat Paul Bansal
(Director)
DIN:00077499

Rajneesh Bansal
(Director)
DIN:00077230

Place: Chandigarh
Date: 22/05/2026

Paul Infotech Private Limited
STATEMENT OF CHANGES IN EQUITY
CIN: U62099CH2024PTC045496

A Equity Share Capital

Changes in equity share capital **(Rs. In Hundred)**

Particulars	For the year ended 31st March, 2026 Amount (Rs)	For the year ended 31st March, 2025 Amount (Rs)
Balance at the beginning of the reporting period	25,000.00	25,000.00
Changes in equity share capital during the year	0.00	0.00
Balance at the end of the reporting period	25,000.00	25,000.00

B Other Equity

Changes in other equity for the year ended 31st March, 2026

(Rs. In Hundred)

Particulars	Reserves and Surplus		Total
	Securities premium Account	Retained earnings	
Balance at the beginning of the current reporting period	-	(1,265.05)	(1,265.05)
Changes in accounting policy or prior period errors	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-
Net Profit/ Loss for the Current Year	-	(2,379.61)	(2,379.61)
Dividends	-	-	-
Transfer to retained earnings	-	-	-
Balance at the end of the current reporting period	-	**(3,644.66)**	**(3,644.66)**

Changes in other equity for the year ended 31st March, 2025

(Rs. In Hundred)

Particulars	Reserves and Surplus		Total
	Securities premium Account	Retained earnings	
Balance at the beginning of the current reporting period	-	(402.82)	(402.82)
Changes in accounting policy or prior period errors	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-
Net Profit/ Loss for the Current Year	-	(862.23)	(862.23)
Dividends	-	-	-
Transfer to retained earnings	-	-	-
Balance at the end of the current reporting period	-	**(1,265.05)**	**(1,265.05)**

For & on Behalf of Board of Directors

Sat Paul Bansal
(Director)

DIN-00077499

Rajneesh Bansal
(Director)

DIN-00077230

For Rajiv Goel & Associates
Chartered Accountants
FRN: 011106N

CA. Hemant Garg
Partner
M. No. 549610
UDIN:- 26549610BHINDQ4886

Place: Chandigarh
Date: 22/05/2026