Srestha Greentech Private Limited

Financial Statements for FY 2025-26

Independent Auditors' Report

To
The Members of M/s. Srestha Greentech Private Limited
Chennai

Opinion

I have audited the standalone financial statements of Srestha Greentech Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss, the Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Qualified Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and i do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is a Private limited company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there are material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Standalone 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 and financial performance 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management 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 Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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, I am also responsible for expressing my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I 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. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my 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", a statement on matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, based on my audit, I report that:

a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.

b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

d) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) I do not have any observation or comment on the financial statements or matters which have any adverse effect on the functioning of the company.

f) 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.

g) I do not have any qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected herewith.

h) 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 Ministry of Corporate Affairs (MCA) notification dated June 13, 2017; and

i) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In my opinion and to the best of my information and according to the explanations given to me, the company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable.

j) 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 my opinion and to the best of my information and according to the explanations given to me;

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

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.

a. The management has represented that, to the best of its knowledge and belief, 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 or entity, 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.

b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, 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.

c. Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (a) and (b) above contain any material misstatement.

v. No dividend was declared or paid by the Company during the year. Hence, I have no comments on the compliance with section 123 of the Companies Act, 2013.

vi. The Company has used accounting software for maintaining its books of accounts which has a features of recording audit trial (edit log) facility and the same has been operated throughout the year for all transaction recorded in the software and the audit trial features has not been tampered with and the audit trial has been preserved by the company as per the statutory requirement for record retention.

For L Ramesh & Associates
Chartered Accountants
Firm Reg. No.009107S

Place: Chennai
Date: 25/06/2026

Ramesh Kumar Bafna
Proprietor
Membership No. 209846
UDIN: 26209846BRUYTE5797

"Annexure A" to the Independent Auditor's Report of Srestha Greentech Private Limited

Referred to in paragraph 1 under the heading "Report on Other Legal & Regulatory Requirement" of my report of even date to the financial statements of the company for the year ended 31/03/2026:

To the best of my information and according to the explanations provided to me by the Company and the books of account and records examined by me in the normal course of audit, I state that:

i. In respect of the Company's Property, Plant and Equipment (PPE) and intangible assets:

A. The Company does not have any property, plant and equipment (PPE) and intangible assets during the year under review. Accordingly, paragraph 3 (i) (a), (b), (c), (d) and (e) of the Order is not applicable to the Company.

ii. In respect of the Company's inventories:

a. The Company does not have any inventory and hence reporting under paragraph 3 (ii) (a) of the Order is not applicable.

b. During the year, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate from banks and financial institutions on the basis of security of current assets and accordingly, the question of our commenting on whether the quarterly returns or statements are in agreement with the unaudited books of account of the Company does not arise.

iii. In respect of the Investments, Loans and Advances:

During the year the Company has not made investments in, provided 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.

(a) During the year the company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. However, the company has given advances for purchases of immovable property.

(b) In my opinion, the investments made, guarantees provided and security given, if any, and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the Company's interest;

(c) In respect of loans and advances in the nature of loans, the Company has not granted any such loans or advances during the year. Accordingly, the provisions relating to stipulation of the schedule of repayment of principal and payment of interest are not applicable."

(d) In respect of loans granted by the Company, there is no amount overdue for more than 90 days at the balance sheet date.

(e) There were no loans or advances in nature of loans which fell due during the year and were renewed or extended. Further, no fresh loans were granted to same party to settle the existing overdue loans or advances in nature of loan.

iv. In my opinion and according to the explanations given to me, the Company has not granted any loans to directors, etc and hence reporting under paragraph 3(iv) of the Order relating to section 185 of the Act is not applicable to the company. The company has complied with provision of the section 186 of the Act in respect of loans granted, investments made and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under paragraph 3 (v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013, for the business activities carried out by the Company. Hence reporting under paragraph 3 (vi) of the Order is not applicable.

vii. In respect of Statutory Dues:

A. The Company has generally been regular in depositing undisputed statutory dues, including goods and services tax, 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 to the appropriate authorities.

There were no undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues in arrears as of 31st March 2026, for a period of more than six months from the date they became payable.

B. According to the information and explanations given to me and the records of the company examined by me, there are no statutory dues referred to in sub clause (a) have been deposited with the concerned authorities as on 31st March 2026 and there are no dispute pending against the company.

viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix. In respect of Borrowings:

A. The Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

B. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

C. The Company has not availed any term loans during the year. Accordingly, the provisions relating to the utilisation of term loans for the purpose for which they were obtained are not applicable.

D. According to the information and explanations given to me, and the procedures performed by me, and on an overall examination of the standalone financial statements of the Company, i report that no funds raised on short-term basis have been used for long-term purposes by the Company.

E. The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence, reporting under paragraph 3 (ix) (e) of the Order is not applicable.

F. The Company has not raised loan during the year on pledge of securities held in its subsidiaries, associates or joint ventures. Hence, reporting under paragraph 3 (ix) (f) of the Order is not applicable.

x. In respect of Issue of Securities:

A. Being a private limited company, the Company cannot raise moneys by way of initial public offer or further public offer (including debt instruments). Hence reporting under paragraph 3 (x) (a) of the Order is not applicable.

B. During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the company.

xi. In respect of Fraud:

A. According to the information and explanations given to me, I have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor I have been informed of any such case by the Board of Directors.

B. According to the information and explanations given to me, a report under section 143(12) of the Act, in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.

C. The establishment of Whistle Blower mechanism is not applicable to the company. Accordingly, reporting under paragraph 3 (xi) (c) of the Order is not applicable.

xii. The Company is not a Nidhi Company and hence reporting under paragraph 3 (xii)(a), (b) and (c) of the Order is not applicable.

xiii. In my opinion, the Company has not entered into any transactions with the related parties as per section 188 of the Companies Act, 2013 and the provisions of section 177 of the Companies Act, 2013 does not apply to the Company. Hence, reporting under paragraph 3 (xiii) of the Order is not applicable.

xiv. According to the information and explanations given to me, the Company is not required to have an internal audit system as per the provisions of section 138 of the Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014 for any of the services rendered by the Company. Hence reporting under paragraph 3 (xiv) (a) and (b) of the Order is not applicable.

xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under paragraph 3 (xv) of the Order is not applicable to the Company.

xvi. (a) Based on the information and explanations provided by the management of the Company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (the "RBI Act"). Accordingly as per paragraph 3(xvi) (a) of the Order are not applicable.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities and is not required to obtain Certificate of Registration for such activities from the RBI as per the RBI Act, 1934.

(c) The Company is not a Core Investment Company as defined in the regulations made by the RBI. Accordingly, the reporting under paragraph 3 (xvi) (c) of the Order is not applicable to the Company.

(d) The company or group does not have any core investment company. Accordingly, the reporting under paragraph 3 (xvi) (d) of the Order is not applicable to the Company.

xvii. The Company has incurred cash losses amounting to Rs. 0.32 Lakhs during the financial year covered by our audit. Further there are cash losses in the immediately preceding financial year amounting to Rs. 11.88 Lakhs.

xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly, the reporting under paragraph 3 (xviii) is not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the Board of Directors and Management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report, that Company is capable 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. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In my opinion and according to the information and explanations given to me, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company. Hence, reporting under paragraph 3 (xx) (a) and (b) of the Order is not applicable.

xxi. The reporting under paragraph 3 (xxi) of the Order is not applicable in respect of audit of financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For L Ramesh & Associates
Chartered Accountants
Firm Reg. No.009107S

Place: Chennai
Date: 25.06.2026

Ramesh Kumar Bafna
Proprietor
Membership No. 209846
UDIN: 26209846BRUYTE5797

SRESTHA GREENTECH PRIVATE LIMITED
CIN: U68200TN2024PTC172349
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001
Email: srestha.green@gmail.com
Phone No.: 9711836000

BALANCE SHEET AS AT MARCH 31, 2026

S. NO.	PARTICULARS	NOTE	31 MARCH 2026 (RS. IN LAKHS)	31 MARCH 2025 (RS. IN LAKHS)
	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)	Biological Assets other than bearer plants		-	-
(h)	Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Loans		-	-
	(iv) Others (to be specified)		-	-
(i)	Deferred tax assets (net)		-	-
(j)	Other non-current assets		-	-
			-	-
(2)	**Current assets**			
(a)	Inventories		-	-
(b)	Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Cash and cash equivalents	3	3.29	49.17
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Others (to be specified)		-	-
(c)	Current Tax Assets (Net)		-	-
(d)	Other current assets	4	439.83	850.83
			443.12	900.00
	TOTAL ASSETS		**443.12**	**900.00**
	LIABILITIES AND EQUITY			
(1)	**EQUITY**			
(a)	Equity Share Capital	5	50.00	50.00
(b)	Other Equity	6	(12.19)	(11.88)
			37.81	**38.12**
	LIABILITIES			
(1)	**Non-current liabilities**			
(a)	Financial Liabilities			
(i)	Borrowings		-	-
(ia)	Lease liabilities		-	-
(ii)	Trade Payables:-		-	-
	(A) total outstanding dues of micro enterprises and small enterprises;		-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		-	-
(b)	Provisions		-	-
(c)	Deferred tax liabilities (Net)		-	-
(d)	Other non-current liabilities		-	-
			-	**-**
(2)	**Current liabilities**			
(a)	Financial Liabilities			
(i)	Borrowings	7	-	860.50
(ia)	Lease liabilities		-	-
(ii)	Trade Payables			
	(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iii)	Other financial liabilities (other than those specified in item (c)		-	-
(b)	Other current liabilities	8	405.32	1.38
(c)	Provisions		-	-
(d)	Current Tax Liabilities (Net)		-	-
			405.32	**861.88**
	TOTAL EQUITY AND LIBILITIES		**443.12**	**900.00**

The accompanying notes form an integral part of the financial statements.

As per our Report of even date
For L Ramesh & Associates
Chartered Accountant
FRN 009107S

For and on behalf of the Board of Directors of Srestha Greentech Private Limited

Ramesh Kumar Bafna
Proprietor
M. No. 209846
UDIN:

Sunil Bhandari
Director
DIN: 03120545

Vishal Mehra
Additional Director
DIN: 09717741

Date: June 25, 2026

SRESTHA GREENTECH PRIVATE LIMITED
CIN: U68200TN2024PTC172349
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001
Email: srestha.green@gmail.com
Phone No.: 9711836000

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

S. NO.	PARTICULARS	NOTE	31 MARCH 2026 (RS. IN LAKHS)	31 MARCH 2025 (RS. IN LAKHS)
(I)	Revenue from operations	9	-	-
(II)	Other Income		-	-
(III)	**Total Income (I+II)**		-	-
	Expenses			
(a)	Cost of Material Consumed		-	-
(b)	Purchase of stock in trade		-	-
(c)	Changes in inventories of finished goods, stock in trade and work in progress		-	-
(d)	Employee Benefits Expenses		-	-
(e)	Finance Costs	10	0.02	11.67
(f)	Depreciation, amortization and impairment		-	-
(g)	Others expenses (to be specified)	11	0.29	0.21
(IV)	**Total Expenses**		**0.32**	**11.88**
(V)	**Profit / (loss) before exceptional items and tax (III- IV)**		(0.32)	(11.88)
(VI)	Exceptional items		-	-
(VII)	**Profit/(loss) before tax (V -VI)**		**(0.32)**	**(11.88)**
(VIII)	Tax Expense:			
(a)	Current Tax		-	-
(c)	Deferred Tax		-	-
(IX)	**Profit/(loss) for the period of continuing operations(VII-VIII)**		(0.32)	(11.88)
(X)	Profit/(loss) from discontinued operations		-	-
(XI)	Tax Expense of discontinued operations		-	-
(XIV)	Profit/(loss) from discontinued operations(After tax) (X-XI)		-	-
(XV)	**Profit/(loss) for the period (IX+XII)**		**(0.32)**	**(11.88)**
(XVI)	**Other Comprehensive Income**			
	(A) (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Subtotal (A)		-	-
	(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		-	-
	Subtotal (B)		-	-
	Other Comprehensive Income (A + B)		-	-
(XVII)	**Total Comprehensive Income for the period (XIII+XIV)**		**(0.32)**	**(11.88)**
(XVIII)	**Earnings per equity share (for continuing operations)**			
	Basic (Rs.)	11	(0.06)	(2.38)
	Diluted (Rs.)		(0.06)	(2.38)
(XIX)	**Earnings per equity share (for discontinued operations)**			
	Basic (Rs.)		-	-
	Diluted (Rs.)		-	-
(XX)	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic (Rs.)		(0.06)	(2.38)
	Diluted (Rs.)		(0.06)	(2.38)

The accompanying notes form an integral part of the financial statements.

As per our Report of even date
For L Ramesh & Associates
Chartered Accountants
FRN 009107S

For and on behalf of the Board of Directors of Srestha Greentech Private Limited

Ramesh Kumar Bafna
Proprietor
M. No. 209846
UDIN:

Sunil Bhandari
Director
DIN: 03120545

Vishal Mehra
Additional Director
DIN: 09717741

Date: June 25, 2026

SRESTHA GREENTECH PRIVATE LIMITED

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001

CIN: U68200TN2024PTC172349

Email: srestha.green@gmail.com | Phone No.: 9711836000

See accompanying notes to the financial statements

STATEMENT OF CHANGES IN EQUITY

A. Equity Share Capital **(Rs. In Lakhs)**

Equity share capital	**Amount**
Balance as at 31 March 2024	**-**
Changes in equity share capital during 2024-2025	**50.00**
Balance as at 31 March 2025	**50.00**
Changes in equity share capital during 2025-26	**-**
Balance as at 31 March 2026	**50.00**

(Rs. In Lakhs)

	Reserves & Surplus	Total
	Retained Earnings	
Balance as at 01 April 2024	-	-
Profit/Loss for the year	-	-
Total Comprehensive Income for the year	(11.88)	(11.88)
Transfer to retained earnings	(11.88)	(11.88)
Balance as at 31st March 2025	**-**	-
Profit/Loss for the year	-	-
Total Comprehensive Income for the year	(0.32)	(0.32)
Transfer to retained earnings	(0.32)	(0.32)
Balance as at 31st March 2026	**-**	-

SRESTHA GREENTECH PRIVATE LIMITED
CIN : U68200TN2024PTC172349

CASH FLOW STATEMENT

S No	Particulars	Year Ended 31-Mar-26 (Rs. In Lakhs)	Year Ended 31-Mar-25 (Rs. In Lakhs)
A. Cash Flows from Operating Activities:			
	Net Profit after Tax	**(0.32)**	**(11.88)**
	Adjustments for :		
	Depreciation	-	-
	Operating Profit before Working Capital Changes	**(0.32)**	**(11.88)**
	Increase/ (decrease) in Current Assets	411.00	(850.83)
	Decrease/ (increase) in Loans	-	-
	Increase/ (decrease) in borrowings	(860.50)	860.50
	Increase/ (decrease) in Other Liabilities	403.94	1.38
	Cash Generated from Operations	**(45.88)**	**(0.83)**
	Less: Tax Paid	-	-
	Cash Flow before Extraordinary Items	**(45.88)**	**(0.83)**
	Adjustment for Extraordinary Items	-	-
	Net Cash from Operating Activities (A)	**(45.88)**	**(0.83)**
B. Cash Flows from Investing Activities:			
	Cash Flows from Investing Activities:	-	-
	Net Cash From Investing (B)	**-**	**-**
C. Cash flow from Financing Activities:			
	Issue of Equity Shares During the year	-	50.00
	Net Cash Used In Financing Activities (C)	**-**	**50.00**
	Net Increase in Cash and Cash Equivalents (A+B+C)	**(45.88)**	**49.17**
	Cash and Cash Equivalents at beginning of Period	49.17	-
	Cash and Cash Equivalents at end of Period	3.29	49.17
		(45.88)	**49.17**
		-	-

As per our Report of even date
For L Ramesh & Associates
Chartered Accountant
Firm Regn. No. 009107S

For and on behalf of Board of Directors
of Srestha Greentech Private Limited

Rmesh Kumar Bafna
Proprietor
M. No. 209846
UDIN:

Sunil Bhandari
Director
DIN: 03120545

Vishal Mehra
Additional Director
DIN: 09717741

Date : 25-Jun-26

SRESTHA GREENTECH PRIVATE LIMITED
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001
NOTES TO FINANCIAL STATEMENTS

PARTICULARS	As at 31-Mar-26 (Rs. In Lakhs)	As at 31-Mar-25 (Rs. In Lakhs)
NOTE 3 : CASH & CASH EQUIVALENTS		
Balances with Scheduled Banks		
In Current Accounts	3.29	49.17
Cash on hand	-	-
	3.29	**49.17**
NOTE 4 : Other Current Assets		
Others		
Tourism Finance Corporation of India Ltd (Vipul Ltd)	439.83	850.83
	439.83	**850.83**
NOTE 5 : EQUITY SHARE CAPITAL		
5.1 Authorised, Issued, Subscribed and Paid up Capital		
a. Authorised Capital		
10,00,000 Equity Shares of Rs 10/- each	100.00	100.00
b. Issued, Subscribed and Paid up Capital		
5,00,000 Equity Shares of Rs 10/- each	50.00	50.00
	50.00	50.00

5.2 Reconciliation of number of Equity Shares Outstanding	No. of Shares	No. of Shares
Shares Outstanding at the beginning of the year	-	-
Add: Shares Issued during the year	5,00,000	5,00,000
Shares Outstanding at the end of the year	**5,00,000**	**5,00,000**

5.3 Shareholders holding more than 5 % Equity Shares		**31-Mar-26**	**31-Mar-25**
S. No.	**Particulars**	**Nos (%)**	**Nos (%)**
1	Srestha Finvest Limited	375000 (75)	375000 (75)
2	Sunil Bhandari	125000 (25)	125000 (25)

5.4 Shareholding of Promoter

SL	Name of the Promoter	% Change during the year	As at 31/3/2026		As at 31/3/2025	
			No of shares	% of Total Shares	No of shares	% of Total Shares
1	Srestha Finvest Limited	0.00%	3,75,000	75.00%	3,75,000	75.00%
2	Sunil Bhandari	0.00%	1,25,000	25.00%	1,25,000	25.00%

5.5 Details of shares held by the holding company & its subsidiaries

S. No.	**Particulars**	**No. of Shares 31-Mar-26**	**No. of Shares 31-Mar-25**
1	Srestha Finvest Limited (The Holding Company)	3,75,000	3,75,000
		3,75,000	3,75,000

SRESTHA GREENTECH PRIVATE LIMITED
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001
NOTES TO FINANCIAL STATEMENTS

PARTICULARS	As at 31-Mar-26 (Rs. In Lakhs)	As at 31-Mar-25 (Rs. In Lakhs)
NOTE 6: OTHER EQUITY		
6.1 Retained Earnings:		
Opening Balance	(11.88)	-
Add : Profit / (Loss) for the Year	(0.32)	(11.88)
Closing Balance	**(12.19)**	**(11.88)**
NOTE 7 : BORROWINGS		
Unsecured		
Loans Repayable on Demand	-	-
Loans from Related Parties	-	-
Others		
Hindon Mercantile Ltd	-	860.50
	-	**860.50**
NOTE 8 : OTHER CURRENT LIABILITIES		
Others		
Expenses Payable	0.02	0.02
Srestha Finvest Ltd	405.22	0.18
Swift Smart Consultancy LLP	0.08	0.01
TDS Payable	-	1.17
	405.32	**1.38**

SRESTHA GREENTECH PRIVATE LIMITED
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001
NOTES TO FINANCIAL STATEMENTS

PARTICULARS	As at 31-Mar-26 (Rs. In Lakhs)	As at 31-Mar-25 (Rs. In Lakhs)
NOTE 9 : REVENUE FROM OPERATIONS		
Sale of Products	-	-
Sale of Services	-	-
Other Operating Revenues	-	-
	-	**-**
NOTE 10 : FINANCE COST		
Bank Charges	0.02	0.00
Interest Payments	-	11.67
	0.02	**11.67**
NOTE 10 : OTHER EXPENSES		
Filing Fees	0.14	0.10
Interest payment on TDS	0.05	-
Professional Fees	0.10	0.11
Rounded off	(0.00)	-
	0.29	**0.21**
NOTE 11 : EARNINGS PER SHARE		
Profit after tax	(0.32)	(11.88)
Weighted No. of Basic Equity Shares	5.00	5.00
Weighted No. of Dilutive Equity Shares	5.00	5.00
Earnings per share (Basic) (Face value of Rs. 10/- per share)	**(0.06)**	**(2.38)**
Earnings per share (Diluted)	**(0.06)**	**(2.38)**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH 2026

1. Brief Description of the Company

Srestha Greentech Private Limited ('the Company'), was incorporated in Chennai as a private limited company in the year 2024. The company is engaged in the business of Real Estate Activities.

2. Summary of Material Accounting Policies

2.1 Statement of Compliance

The Financial Statements have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. Except for the changes below, the Company has consistently applied accounting policies to all years.

The financial statements were authorised for the issue by the Company's Board of Directors on June 25, 2026.

2.2 Application of New and Revised Ind AS

All the Indian Accounting Standards issued and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) till the financial statements are authorised have been considered in preparing these financial statements. There is no other Indian Accounting Standard that has been issued as of that date but was not mandatorily effective. Ministry of Corporate Affairs (MCA) has not notified during the year any new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

2.3 Functional and presentation currency

These financial statements are presented in Indian Rupees ('INR' or 'Rs.') which is also the Company's functional currency. All amounts are rounded-off to the nearest rupees, unless otherwise indicated.

2.4 Basis of measurement

The financial statements have been prepared on a historical cost convention and on an accrual basis, except for certain financial instruments which are measured at fair values as required by relevant Ind AS.

Balance Sheet:

• Lease liabilities should be separately disclosed under the head "financial liabilities", duly distinguished as current or non-current.
• Certain additional disclosures in the statement of changes in equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.
• Specified format for disclosure of shareholding of promoters
• Specified format for ageing schedule of trade receivables, trade payables, capital work-in-progress and intangible asset under development.
• If a Company has not used funds for the specific purpose for which it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.

• Specific disclosure under 'additional regulatory requirement' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in the name of company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties, details of benami property held etc.

Statement of profit and loss:

• Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the standalone financial statements.

The amendments are extensive and the Company will evaluate the same to give effect to them as required by law.

(ii) The Indian Parliament has approved the Code on Social Security, 2020 which may impact the employee benefit expenses of the Company. The effective date from which the changes are applicable is yet to be notified and the rules for quantifying the financial impact are yet to be determined. The Company will give appropriate impact in the financial statements once the code becomes effective and related rules to determine the financial impact are notified.

3 Impairment of Financial Assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets and credit risk exposure. The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables and loans. The application of simplified approach does not require the Company to track changes in credit risk, rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ECLs represent the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive, discounted at the original effective interest rate. Lifetime ECLs are the expected credit losses resulting from all possible default events over the expected life of a financial instrument.

The Company uses a provision matrix based on age to determine impairment loss allowance on portfolio of its trade receivables and loans. ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head 'other expenses' in the statement of profit and loss

4 Basis of Preparation of Financial Statements

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market

participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets and liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

5 Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revisions to the accounting estimates are recognized prospectively in the current and future periods.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

'This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

'The Ind AS financial statements are presented in INR and all the values are rounded off to the nearest rupee (INR) except when otherwise indicated.

6 Provisions and Contingent Liabilities

Provisions are recognized when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value unless the effect of time value of money is material. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

The companies as on date have not provided for any contingent liability (Previous Year NIL) and there are no unexecuted capital contracts which are outstanding or remaining to be performed.

7 Employee benefits

Short - Term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and recognized in the period in which the employee renders the related service.

Defined Contribution Plans

Contribution towards provident fund/ Employee State Insurance for employees working with the Company's operations in India is made to the regulatory authorities, where the Company has no further obligations. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations, apart from the contributions made on a monthly basis.

Defined Benefit Plan

The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan") which is unfunded covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses / gains are recognized in the other comprehensive income in the year in which they arise. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

Other Long term employee benefits

Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.

Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year end are treated as other long term employee benefits. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses / gains are recognized in the Profit and Loss Statement in the year in which they arise.

8 Financial Instruments

Financial liabilities and equity instruments: Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Instruments (including convertible preference shares) that meet the definition of 'Equity' in its entirety and which do not have any component of liability, is classified as Equity and grouped under 'Instruments entirely equity in nature'. Equity instruments are recorded at the proceeds received, net of direct issue costs. The transaction costs of an equity transaction are accounted for as a deduction from equity to the extent they are incremental costs directly attributable to the equity transaction that otherwise would have been avoided. The costs of an equity transaction that is abandoned are recognised as an expense.

Subsequent measurement

i. Financial assets carried at amortized cost
A Financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets at fair value through profit or loss
A Financial asset which is not classified in the above category is subsequently fair valued through profit or loss.

iii. Financial liabilities
Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

9 Financial Risk management framework

The Company's board of directors have overall responsibility for the establishment and oversight of the Company's risk management framework. The Company manages financial risk relating to the operations through internal risk reports which analyze exposure by degree and magnitude of risk. The Company's activities expose it to a variety of financial risks: liquidity risk, credit risk and market risk (including interest rate risk and other price risk). The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors is responsible for overseeing the Company's risk assessment and management policies and processes.

Liquidity Risk Management

Liquidity risk refers to the risk that the Company cannot meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation. The Company maintains adequate reserves and banking facilities, and continuously monitors the forecast and actual cash flows by

matching maturing profiles of financial assets and financial liabilities in accordance with the approved risk management policy of The Company periodically. The Company believes that the expected future cash flows from the acquisitions during the year, working capital (including banking limits not utilized) and its cash and cash equivalent are sufficient to meet its short and medium term requirements.

Liquidity and Inherent Risk Tables

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables include both interest and principal cash flows.

To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which The Company may be required to pay. The interest bearing financial liabilities were high when compared to non-interest bearing financial assets, which is primarily due to infusion of cash from the holding company each year. This risk will be reduced with the operating cash inflows generated from the increased sales planned in the upcoming years.

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Financial instruments that are subject to concentrations of credit risk principally consist of trade receivables, cash and cash equivalents, bank deposits and other financial assets. None of the other financial instruments of the Company result in material concentration of credit risk. Credit risk is controlled by analyzing credit limits and creditworthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. The carrying amount of the financial assets recorded in these financial statements, grossed up for any allowance for losses, represents the maximum exposures to credit risk.

Trade receivables: The Company’s exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and credit history, also has an influence on credit risk assessment.

Credit risk on current investments, cash & cash equivalent and derivatives is limited as the Company generally transacts with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies. Investments primarily include investment in Mutual Funds.

Market Risk

Market risk is the risk of loss of any future earnings, in realizable fair values or in future cash flows that may result from adverse changes in market rates and prices (such as interest rates and foreign currency exchange rates) or in the price of market risk sensitive instruments as a result of such adverse changes in market rates and prices. Market risk is attributable to all market risk sensitive financial instruments, all foreign currency receivables and payables and all short-term and long-term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk and interest rate risk and the market value of its investments. Thus, The Company’s exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currencies.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates. The Company's management monitors the interest fluctuations, if any, and accordingly, take necessary steps to mitigate any interest rate risk.

Foreign Currency Risk Management:

The Company undertakes transactions denominated in foreign currencies and consequently, exposures to exchange rate fluctuations arises. The Company has not entered into any derivative contracts during the year ended 31st March 2026 and there are no outstanding contracts as at 31st March 2026.

10 Impairment of assets other than financial assets:

The Company reviews the carrying amounts of its tangible and intangible assets at the end of each reporting period, to determine whether there is any indication that those assets have impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is determined for an individual asset, unless the asset does not generate cash flows that are largely independent of those from other assets or group of assets.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pretax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. If the recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash generating unit) is increased to the revised estimate of its recoverable amount such that the increased carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognized for the asset (or cash-generating unit) in prior years. The reversal of an impairment loss is recognized in Statement of profit and loss.

11 Financial guarantee contracts:

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by a Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- The amount of loss allowance determined in accordance with impairment requirements of Ind AS 109 - Financial Instruments; and

Derecognition

Financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

Financial liabilities

A financial liability is derecognized when the obligation in respect of the liability is discharged, cancelled or expires. The difference between the carrying value of the financial liability and the consideration paid is recognized in Statement of profit and loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:
• it has been incurred principally for the purpose of repurchasing it in the near term; or
• on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking;

A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:
• such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or
• the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the grouping is provided internally on that basis;

Financial Liabilities subsequently measured at amortised cost:

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortized cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortized cost are determined based on the effective interest method. Interest expense that is not capitalized as part of costs of an asset is included in the 'finance costs' line item.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an

integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

12 Property, Plant and Equipment (PPE)

There are no PPE in the Company, hence their valuation and verification is not called for.

13 Intangible Assets

There are no intangible Assets in the company during the year.

14 Revenue Recognition

Revenue is recognised in accordance with Ind AS 115, Revenue from Contracts with Customers, when control of goods or services is transferred to the customer and the performance obligations under the contract are satisfied.

Revenue is measured at the fair value of the consideration received or receivable, net of taxes collected on behalf of the government and applicable discounts and rebates.

During the year ended March 31, 2026, the Company has not generated any revenue from operations.

Income and Expenses has been recorded on the basis of accrual system of accounting.

15 Inventories

The company does not hold any stock/inventory during the year under review and hence the valuation for the same is not called for.

16 Investments

There are no investments made by the Company during the year under review.

17 Investments in subsidiaries and associates

There is no investments made in subsidiary or any associate company as on March 31, 2026.

18 Foreign Exchange Currency Transaction

There are no foreign currency transactions reported during the year under review.

19 Tax on Income

Tax on income for the current period is determined on the basis of Taxable Income computed in accordance with the provisions of the Income Tax Act 1961.

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such

deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

20 Borrowing Cost

The Company has not availed any borrowings during the year and accordingly no borrowing costs were incurred or capitalised during the year.

21 There are no cases of pending litigations requiring a disclosure in the financial statement. The disclosure of contingent liability as under:-

(a) Claims made against the Company not acknowledged as debts Rs. NIL (Previous year Rs. NIL).

22 Earnings per Share (EPS)

The earnings considered in ascertaining the Company's earnings per share is net Loss after tax. The earnings per share for the year is Rs. (0.06/-) as compared to the Previous Year is Rs. (2.38/-). The EPS Reported is Basic and Diluted.

23 Receivables and Payables

There are no receivables or payables in the company during the year under review.

24 Related Party Disclosures

There are no related party transaction made by the company during the year under review.

25 Dues to SME'S

Management has determined that there were no balances outstanding as at the beginning of the year and no transactions entered with micro, small and medium enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, during the current year, based on the information available with the company as at March 31, 2026.

26 Personnel

During the year under review, no employee was in receipt of remuneration in excess of limits laid down under the companies act other than below:-

None of the employees employed throughout the financial year were in receipt of remuneration which in aggregate was more that Rs.10200000 per annum Rs.850000 per month.

27 Utilisation of Borrowed Funds and Share Premium

A. 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 –

i. 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

ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

B. 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 –

i. 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

ii. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

28 Approval of Financial Statements

The Board of Directors of the Company has reviewed the realizable value of all the current assets and has confirmed that the value of such assets in the ordinary course of business will not be less that the value at which these are recognized in the financial statements. In addition, the Board has also confirmed the carrying value of the non-current assets in the financial statements. The Board, duly taking into account all the relevant disclosures made, has approved these financial statements in its meeting held on June 25, 2026.

29 Other Disclosures

- The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets for the given period.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company neither has any immovable property nor any title deeds of Immovable Property not held in the name of the Company.
- The Company has not revalued any of its Property, Plant and Equipment, Right of Use Asset and Intangible Assets during the year
- The Company has not granted any Loans or Advances to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or
  (b) without specifying any terms or period of repayment
- No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

- The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- The company has not made any investments through more than two layers of investment companies as per section 2(87) of Companies Act, 2013.
- The Company has not entered into any transactions with companies struck off under Section 248 of the Companies Act, 2013 during the year.
- The company doesn't have any approved scheme of arrangements to disclose during the year under review.
- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 were not applicable to the Company during the year.
- There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- The Company does not have any investment in properties as at 31 March 2026 as defined in Ind AS 40.

30 General

a. The figures for the previous year have been regrouped / reclassified / rearranged where ever necessary with the conformity with the current year figures for facilitating proper comparisons.

b. The figures have been rounded off to the nearest rupee.

Signature to Note 1 to 30

As per our Report of even date attached

For L. RAMESH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 009107S

For and on behalf of the Board of Directors of
SRESTHA GREENTECH PRIVATE LIMITED

Ramesh Kumar Bafna
Proprietor
Membership No.209846
UDIN: 26209846BRUYTE5797

Sunil Bhandari
Director
DIN: 03120545

Vishal Mehra
Additional Director
DIN: 09717741

Place: Chennai
Date: 25/06/2026

SRESTHA GREENTECH PRIVATE LIMITED

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600001

CIN: L65993TN1985PLC012047

Email: srestha.green@gmail.com | Phone No.: 9711836000

FINANCIAL RATIOS

Particulars	31-03-2026	31-03-2025	Reason for Variance
Current Ratio	1.09	1.04	No Major Variances
Debt-Equity Ratio	0.00	17.21	There is no debt at the end of the financial year
Return on Capital employed	-0.01	-0.31	ROCE has improved due to reduction in losses during the year. The Company did not have any operational activity during the current and previous year.
Return on Equity Ratio	-0.01	-0.31	ROCE has improved due to reduction in losses during the year. The Company did not have any operational activity during the current and previous year.
Debt Service Coverage Ratio	0.00	0.00	There is no debt in the company
Inventory Turnover Ratio	0.00	0.00	There is no inventory in the company
Trade Receivables Turnover Ratio	0.00	0.00	There are no receivables in the company
Trade Payables Turnover Ratio	0.00	0.00	There are no payables in the company
Net Capital Turnover Ratio:	0.00	0.00	There is no Turnover in the company
Net Profit Ratio	0.00	0.00	There is no revenue in the company
Return on Investment	0.00	0.00	There are no investments in the company