

STATUTORY AUDITOR'S REPORT OF PHARMACHEM TRADERS PVT. LTD

1st Floor, Shree Apartment, 4G Tiljala Road,
Kolkata, West Bengal - 700046

FINANCIAL YEAR : 2025-26



Audited by:-

M/s R K P Associates
(CHARTERED ACCOUNTANTS)

INDEPENDENT AUDITOR’S REPORT

**To the Members of
PHARMACHEM TRADERS PRIVATE LIMITED**

Opinion

We have audited the accompanying standalone financial statements of **PHARMACHEM TRADERS PRIVATE LIMITED** (“the Company”), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and notes to the standalone 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 a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, (“AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the standalone financial statements in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit* of the standalone Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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.

Key Audit Matters

There are no key audit matters to be communicated in our report.

Information other than the Standalone 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, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our 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 our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibility of Management & those charged with Governance for the Standalone Financial Statements: -

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

In preparing the Standalone 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 Standalone financial statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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 "**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;
- c) As per the information obtained from the management we report that there is no branch of the company during the year, therefore audit of branches is not applicable.
- d) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account and returns.
- e) In our 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.
- f) There is no such observations or comments made by us which have adverse impact on the functioning of the company.
- g) On the basis of written representations received from the directors as at March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as at March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- h) 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**”.
- i) 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) Amendment Rules, 2018, 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 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. 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.
- 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 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.
- vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (iv) and (v) above, contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- viii. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended 31st March, 2026. Which has a feature of recording audit trail (edit log) facility and the same has been enabled throughout the year for all relevant transactions recorded in the software.

As proviso to Rule 3(1) of the companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the companies (Audit and Auditors) Rules, 2014 on preservation of Audit Trail as per the statutory requirements for record retention is applicable for the financial year ended March 31, 2026.

For and on behalf of
RKP ASSOCIATES
Chartered Accountants
FRN:322473E

Place: Bhubaneswar
Date: 22-05-2026

CA. Sumanta Kumar Nayak (FCA)
Partner
M. No. 115108
ICAI UDIN: - 26115108ZMHPRF7577

“Annexure A” to the Independent Auditors’ Report

[Referred to in paragraph 1 under ‘Report on other legal & regulatory requirement’ in our independent auditors report of even date to the members of the company on the standalone financial statements for the year ended March 31st, 2026]

(i) (a)

(A) In our Opinion, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company has no Intangible Asset, so this clause is not applicable to the company.

(b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No such any material discrepancies were noticed on such verification and the same have been properly dealt with in the books of account.

(c) On our verification of books, we noticed that the title deeds of all the immovable properties were disclosed in the financial statements these are held in the name of the company. There is no any undisclosed property in the company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use assets) or intangible assets during the year.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

(ii) (a) As explained to us, the management has conducted the physical verification of inventory at reasonable intervals, in our opinion, the coverage and procedure of such verification by the management is appropriate; there are no any discrepancies of 10% or more in the dealt with in the books of account.

(b) There are no any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets have been sanctioned at any point of time of the year.

- (iii) During the year 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.
- (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 186 of the Companies Act, 2013. In respect of loans, investments, guarantees, and security.
- (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 Act and the rules made thereunder.
- (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 companies Act, and no such accounts and records have been so made and maintained.
- (vii) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs, Goods and Services Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no any arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us, According to the information and explanation given to us, there are no statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned.
- (viii) According to the information and explanation given to us, there are no any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) Based on our audit procedures and according to the information and explanations given to us, we are of the opinion that the company has no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanation given to us, the company has not declared wilful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanation given to us, the company has not obtained any term loan during the year.

(d) Based on the books of accounts produced to us, the company has not raised any funds on short term basis have been utilized for long term purposes during the year.

(e) Based on the books of accounts produced to us, 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.

(f) Based on the books of accounts produced to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) According to Base upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised.

(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 convertible debentures (fully, partially or optionally convertible) during the year. So, there is not any requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

(xi) (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or any fraud on the company has been noticed or reported during the year.

(b) As there is no any fraud found in the company, there is no any requirement to filed any report under sub-section (12) by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) The auditor has not received any whistle-blower complaints during the year by the company.

- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of paragraph 3 clause (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) In our opinion, internal audit is not applicable to the company as per Section 138 of Indian Companies Act 2013.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable.
- (xvi) In our opinion and according to the information and explanation given to us, The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.
- (xvii) Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) In our opinion, there is no 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.
- (xx) In our Opinion, as per section 135 of the Companies Act, corporate social responsibility is not applicable to the company.

(xxi) Based upon the audit procedures performed and the information and explanations given by the management, there is no consolidated financial statements required to be prepared, therefore no qualifications or adverse remarks by us in the Companies (Auditor's Report) Order (CARO) report of any such entities.

For and on behalf of
RKP ASSOCIATES
Chartered Accountants
FRN:322473E

Place: Bhubaneswar

Date: 22-05-2026

CA. Sumanta Kumar Nayak (FCA)
Partner
M. No. 115108
ICAI UDIN: - 26115108ZMHPRF7577

“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of PHARMACHEM TRADERS PRIVATE LIMITED

[Referred to in paragraph 2 (i) under ‘Report on other legal and regulatory requirements’ in the independent auditors report of even date, to the members of the company on the standalone financial statements for the year ended 31st March 2026]

(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 **PHARMACHEM TRADERS PRIVATE LIMITED** (“the Company”) as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is 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 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 authorisations 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.

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 and on behalf of
RKP ASSOCIATES
Chartered Accountants
FRN:322473E

Place : Bhubaneswar

Date: 22-05-2026

CA. Sumanta Kumar Nayak (FCA)
Partner
M. No. 115108
ICAI UDIN: - 26115108ZMHPRF7577

PHARMACHEM TRADERS PRIVATE LIMITED

1st Floor, Shree Appartment, 4G, Tiljala Road

Kolkata, Kolkata, West Bengal - 700046

CIN: U51109WB2000PTC092603

Balance Sheet as at 31st March, 2026*(All amounts in INR in Thousands, unless otherwise stated)*

PARTICULARS	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share capital	2	25,000.00	25,000.00
(b) Reserves and surplus	3	26,711.88	26,576.77
2. Non-current liabilities			
(a) Long-term borrowings	4	0.00	0.00
3. Current liabilities			
(a) Short-term borrowings	5	38,449.44	3,252.75
(b) Trade payables			
(i) Total Outstanding dues of MSME	6	0.00	0.00
(ii) Total Outstanding dues of		518.36	580.14
Creditors other than MSME			
(c) Other current liabilities	7	280.15	472.91
(d) Short-term provisions	8	43.64	160.50
		91,003.47	56,043.07
II. ASSETS			
1. Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipments	9	163.72	228.70
(b) Deferred tax assets (net)		58.11	63.38
(c) Other non-current assets	10	2,562.50	2,462.50
2. Current assets			
(a) Trade receivables	11	177.16	6,912.68
(b) Cash and cash equivalents	12	34,100.01	46,180.51
(c) Short-term loans and advances	13	53,941.97	195.31
TOTAL		91,003.47	56,043.07
Significant Accounting Policies	1		
Notes forming part of the financial statements	2 to 27		

See accompanying Notes To Accounts forming part of the Financial Statement

In terms of our report of even date attached.

For R K P Associates

Chartered Accountants

FRN: 322473E

For and on behalf of the Board of Directors

CA SUMANTA KUMAR NAYAK

Partner

Membership No.115108

KHALID KHAN

Director

DIN No: 06432054

ABDUL BASITH SHAIKH

Director

DIN No: 11070576

Place:- Bhubaneswar

Date:- 22/05/2026

PHARMACHEM TRADERS PRIVATE LIMITED

1st Floor, Shree Appartment, 4G, Tiljala Road

Kolkata, Kolkata, West Bengal - 700046

CIN: U51109WB2000PTC092603

Statement of Profit & Loss Account for the Year ended 31st March, 2026*(All amounts in INR in Thousands, unless otherwise stated)*

PARTICULARS	Note No.	2025-26	2024-25
<u>INCOME</u>			
Revenue from operations	14	18,777.87	67,079.28
Other income	15	1,656.97	2,802.74
TOTAL INCOME		20,434.83	69,882.01
<u>EXPENSES</u>			
Purchase of stock-in-trade	16	13,594.64	58,005.80
Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	17	0.00	0.00
Employee benefits expense	18	1,487.00	3,834.80
Finance costs	19	0.00	515.56
Depreciation and amortisation expense	9	64.98	93.48
Other expenses	20	5,104.20	6,770.08
TOTAL EXPENSES		20,250.82	69,219.71
Profit / (Loss) before exceptional and extraordinary items and tax		184.01	662.30
Exceptional items		0.00	0.00
Profit / (Loss) before extraordinary items and tax		184.01	662.30
Extraordinary items		0.00	0.00
Profit / (Loss) before tax		184.01	662.30
Tax expense:			
Current tax expense for current year		43.64	160.50
MAT credit			0.00
Tax expense relating to prior years		0.00	175.28
Deferred tax		-5.27	1.70
Profit / (Loss) from continuing operations (after tax)		135.11	328.22
DISCONTINUING OPERATIONS			
Profit / (Loss) from discontinuing operations (before tax)		0.00	0.00
Add / (Less): Tax expense of discontinuing operations		0.00	0.00
Profit / (Loss) from discontinuing operations (after tax)		0.00	0.00
Profit / (Loss) for the year		135.11	328.22
Earnings per equity share			
Basic (in Rupees)		0.05	0.13
Diluted (in Rupees)		0.05	0.13
Significant Accounting Policies	1		
Notes forming part of the financial statements	2 to 27		

See accompanying Notes To Accounts forming part of the Financial Statement

In terms of our report of even date attached.

For R K P Associates
Chartered Accountants
FRN: 322473E

For and on behalf of Board of Directors

CA SUMANTA KUMAR NAYAK
Partner
Membership No.115108

KHALID KHAN
Director
DIN No: 06432054

ABDUL BASITH SHAIKH
Director
DIN No: 11070576

Place:- Bhubaneswar

Date:- 22/05/2026

PHARMACHEM TRADERS PRIVATE LIMITED

1st Floor, Shree Appartment, 4G, Tiljala Road
Kolkata, Kolkata, West Bengal - 700046
CIN: U51109WB2000PTC092603

Cash Flow Statement for the year ended 31st March 2026

(All amounts in INR in Thousands, unless otherwise stated)

Particulars	2025-26	2024-25
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	184.01	662.30
<u>Adjustments for:</u>		
Depreciation and amortisation	64.98	93.48
Interest Income	-1,536.01	-2,696.40
Profit on Sale of Fixed Assets	-	-
Interest on income tax refund	-	-
Liabilities written off	-120.96	-
Finance costs	-	515.56
Operating profit / (loss) before working capital changes	-1,407.97	-1,425.06
<u>Changes in working capital:</u>		
Inventories	-	-
Trade receivables	6,735.52	-2,131.19
Short term loans and advances	-53,707.86	189.61
Trade payables	59.19	-171.81
Other current liabilities	-192.77	317.15
Cash generated from operations	-48,513.89	-3,221.29
Net income tax (paid) / refunds	-155.67	211.22
Net cash flow from / (used in) operating activities (A)	-48,669.56	-3,010.08
B. Cash flow from investing activities		
Capital expenditure on fixed assets	-	-
Fixed Deposit	-	-
Capital W-I-P	-	-
Proceeds from Sales of Fixed Assets	-	-
Investment in Long Term Assets	-100.00	-
Refund of Security Deposit	-	144.50
Interest received	1,536.01	2,696.40
Net cash flow from / (used in) investing activities (B)	1,436.01	2,840.90
C. Cash flow from financing activities		
Proceeds from long-term borrowings	-	-
Proceeds from other short-term borrowings	35,196.69	-
Rapayment of short term borrowings	-	-301.98
Finance cost	-	-515.56
Net cash flow from / (used in) financing activities (C)	35,196.69	-817.54
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-12,036.86	-986.71
Cash and cash equivalents at the begining of the year	46,180.51	47,167.22
Cash and cash equivalents at the end of the year	34,143.65	46,180.51
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
<i>Cash and cash equivalents at the end of the year comprise</i>		
Cash in hand	185.58	0.01
Balances with banks	33,914.42	46,180.50
	34,100.01	46,180.51

As per Auditor's Review Report of even date

For R K P Associates
Chartered Accountants
FRN No : 322473E

For and on behalf of the Board

CA. Sumanta Kumar Nayak
Partner
M.No.-115108

KHALID KHAN
Director
DIN No: 06432054

ABDUL BASITH SHAIKH
Director
DIN No: 11070576

Place:- Bhubaneswar
Date:- 22/05/2026

NOTE NO-1: SIGNIFICANT ACCOUNTING POLICIES

A. CORPORATE INFORMATION

Pharmachem Traders Private Limited ("The Company") which was originally incorporated on Sixteenth Day of November Two thousand under Companies Act, 1956 as Pharmachem Traders Private Limited.

The Company is engaged in activities of mainly Trading of Chemicals and Transportation services.

B. SIGNIFICANT ACCOUNTING POLICIES

B.1 Basis of Preparation and Presentation

The Financial Statements have been prepared on the historical cost basis. The Financial Statements of the Company have been prepared to comply with the Accounting Standards ('AS'), including the Rules notified under the relevant provisions of the Companies Act, 2013, (as amended from time to time) and Presentation and disclosure requirements of Division I of Schedule III to the Companies Act, 2013, (AS Compliant Schedule III) as amended from time to time. The Company follows indirect method prescribed in AS 3 – Statement of Cash Flows for presentation of its cash flows.

The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest Thousands (₹000), except when otherwise indicated

B.2 Uses of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in significant areas of preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences

between the actual results and the estimates are recognized in the periods in which the results are materialized.

B.3 Property, Plant, and Equipment

a) Tangible Fixed Assets: -

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. The Company has not revalued its fixed assets during the year.

b) Intangible Assets

Since the company has no material Intangible Assets disclosure of the accounting policy is not required.

B.4 Depreciation

Depreciation on Property, Plant and Equipment is provided using written down value method on depreciable amount. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

B.5 Revenue recognition

Sale of Goods: Revenue from sale of goods is recognized when significant risks and rewards of ownership are transferred to the customer, which generally coincides with delivery of goods.

Rendering of Services: Revenue is recognized on the basis of the stage of completion of the transaction at the reporting date, provided that no significant uncertainty exists regarding the amount of consideration.

B.6 Valuation of Inventories

There was no closing stock held by the Company at the end of the financial year. Accordingly, valuation of inventory is not applicable.

B.7 Current Investment

No investments were made by the Company during the financial year under review. Hence, valuation of investments is not applicable.

B.8 Transaction of foreign currency: -

The Company has not entered into any foreign currency transactions during the financial year under review. Accordingly, accounting for foreign currency transactions is not applicable.

B.9 Taxation

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date.

B.10 Earnings per share: -

a) Earnings per share of the company is calculated as per the AS-20.

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period.

b) **Diluted earnings per share** is calculated by adjusting the net profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

c) The Company presents both **basic and diluted earnings per share** on the face of the Statement of Profit and Loss.

B.11 Provisions

A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

B.12 Input Tax Credit

Input credit is accounted for in the books in the period in which the underlying service is accounted and when there is no uncertainty in availing / utilizing the credits.

B.13 Prior period items: -

Prior period items (Except Income Tax) are recognized as per As-5, prior period (Except Income Tax) items are routed through profit and loss account amounting to NIL.

B.14 Micro, small and Medium Enterprises

The Company has received intimation from “suppliers” regarding status under the Micro, small and Medium Enterprises Development Act 2006 and hence disclosures, if any, relating to amount unpaid as at the year-end together with the interest paid/payable as required under the said act have been furnished except from those confirmations not received.

B.15 Year End Balance Confirmation

In respect of confirmations of trade receivable, trade payables and loans & advances. Provisions are made for the adverse variation in carrying amounts of these balances are quantified. In the absence of any such confirmation the carrying amount is treated as not disputed and no adjustment made.

B.16 Employee Benefits

- a) **Short-term employee benefits** are recognized as an expense when the related service is rendered.
- b) **Provident Fund and ESI contributions** are accounted for on an accrual basis.

PHARMACHEM TRADERS PRIVATE LIMITED

CIN: U51109WB2000PTC092603

Note-02: Share capital*(All amounts in INR in Thousands, unless otherwise stated)*

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
Authorised:				
25,00,000 Equity shares of Rs.10/- each	25,00,000	25,000.00	25,00,000	25,000.00
Issued:				
25,00,000 Equity shares of Rs.10/- each	25,00,000	25,000.00	25,00,000	25,000.00
Subscribed and fully paid up:				
25,00,000 Equity shares of Rs.10/- each	25,00,000	25,000.00	25,00,000	25,000.00
Total	25,00,000	25,000.00	25,00,000	25,000.00

Note 2(a): Reconciliation of the number of shares

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
Shares outstanding at the beginning of the year	25,00,000.00	25,000.00	25,00,000.00	25,000.00
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Less: Shares forfeited during the year	-	-	-	-
Shares outstanding at the end of the year	25,00,000.00	25,000.00	25,00,000.00	25,000.00

Note 2(b): Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% holding	Number of shares held	% holding
Equity Share Capital				
Paradeep Parivahan Limited	25,00,000	100.00%		
Sucharita Pal	-	0.00%	8,04,167	32.17%
Sangita Pal	-	0.00%	2,55,166	10.21%
Mahamaya Pal	-	0.00%	5,21,000	20.84%
Saswati Pal Kar Mazumder	-	0.00%	2,22,467	8.90%
Sachin Pal	-	0.00%	6,97,200	27.89%
Total	25,00,000	100%	25,00,000	100%

Note 2(c): Terms and Rights Attached to Equit Shares:

The company has only one class of shares i.e Equity Shares , having par value of Rs.10/- per share, rank paripassu in all respects including voting rights and entitlement to dividend.

Note 2(d) : Shareholding of promoters :

Promoters Name	AS AT MARCH 2026		
	Number of shares held	% holding	% of change during the Year
Equity Share Capital			
Paradeep Parivahan Limited	25,00,000	100.00%	-
Sucharita Pal	-	0.00%	-32.17%
Sangita Pal	-	0.00%	-10.21%
Mahamaya Pal	-	0.00%	-20.84%
Saswati Pal Kar Mazumder	-	0.00%	-8.90%
Sachin Pal	-	0.00%	-27.89%
Total	25,00,000	100%	100%

Note 2(d) : Shareholding of promoters :			
Promoters Name	AS AT MARCH 2025		
	Number of shares held	% holding	% of change during the Year
Equity Share Capital			
Sucharita Pal	8,04,167	32.17%	Nil
Sangita Pal	2,55,166	10.21%	Nil
Mahamaya Pal	5,21,000	20.84%	Nil
Saswati Pal Kar Mazumder	2,22,467	8.90%	Nil
Sachin Pal	6,97,200	27.89%	Nil
Total	25,00,000	100%	
Note 2(e) : During the five year immediately preceeding the date as which the balance sheet is prepared:			
(i) No shares were allotted as fully paid up pursuant to contract without Payment of cash. (ii) No shares or class of shares were allotted as fully paid up by way of bonus issue. (iii) No shares or class of shares were bought back.			
Note-3: Reserves and Surplus	AS AT 31ST MARCH 2026	AS AT 31ST MARCH 2025	
Particulars	Amount (Rs in 000')	Amount (Rs in 000')	
<u>Securities Premium Account</u>			
Opening Balance	16,239.50	16,239.50	
Addition during the year	-	-	
Closing Balance	16,239.50	16,239.50	
<u>Surplus/ (Deficit) in statement of Profit & Loss</u>			
Opening Balance	10,337.27	10,009.05	
Add : Profit / (-) Loss after Tax	135.11	328.22	
Closing Balance	10,472.38	10,337.27	
Total	26,711.88	26,576.77	

PHARMACHEM TRADERS PRIVATE LIMITED

CIN: U51109WB2000PTC092603

Note-04: Long-term borrowings

(All amounts in INR in Thousands, unless otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Term loans		
<u>Secured</u>		
Bank OD A/c	-	-
Loans and advances from		
<u>Unsecured</u>	-	-
Total	-	-

Note-05: Short-term borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>Secured</u>		
Overdraft from ICICI	-	3,252.75
<u>Unsecured</u>		
<u>Loan From Related Party</u>		
Loan From Holding Company	38,449.44	-
Total	38,449.44	3,252.75

Note:

- (i) Terms of repayment: The borrowing is overdraft from bank, So it is repayable on demand. Hence disclosed as short term.
(i) Loans guaranteed by the directors is secured by personal guarantee of the Directors.

Note-06: Trade Payables

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
(a) Total Outstanding dues of MSME	-	-
(b) Total Outstanding dues of Creditors otherthan MSME	518.36	580.14
Total	518.36	580.14

Trade Payables ageing Schedule-2025-26

Particulars	Outstanding for following periods from due date of payments				
	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	518.36	-	-	-	518.36
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-

Trade Payables ageing Schedule-2024-25

Particulars	Outstanding for following periods from due date of payments				
	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	580.14	-	-	-	580.14
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-

Note-07: Other current liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Duties & Taxes	-	112.44
(b) Liability for Expenses	-	252.00
(c) Audit Fee Payable	60.00	60.00
(d) Other Current Liabilities	220.15	48.48
Total	280.15	472.91

Note-08: Short Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for tax	43.64	160.50
Total	43.64	160.50

PHARMACHEM TRADERS PRIVATE LIMITED
CIN: U51109WB2000PTC092603

Note-09: Property Plant & Equipments *(All amounts in INR in Thousands, unless otherwise stated)*

Particulars	Rate Of Depreciation	Gross block			Accumulated depreciation and impairment		Net block	
		As on 01/04/2025	Additions/ (Disposal)	As on 31/03/2026	Balance as at 1st April, 2025	Depreciation / amortisation expense for the year	Balance as at 31st March, 2026	Balance as at 31st March, 2025
<u>Tangible Assets</u>								
End User Devices	63.16%	391.00	-	391.00	378.00	0.00	13.00	13.00
Furniture & Fixture	25.89%	110.00	-	110.00	85.54	6.33	18.12	24.46
Plant & Machinery	18.10%	66.00	-	66.00	57.81	1.48	6.71	8.19
Vehicles	31.23%	1,783.12	-	1,783.12	1,600.07	57.17	125.88	183.05
Total		2,350.12	-	2,350.12	2,121.42	64.98	163.72	228.70
PY		2,350.12	-	2,350.12	2,027.94	93.48	228.70	322.18

Note-10: Other non-current assets						
Particulars				As at 31st March, 2026		As at 31st March, 2025
(a) Security Deposit				2,082.50		2,082.50
(b) Application money for land allotment				480.00		380.00
Total				2,562.50		2,462.50
Note-11: Trade Receivables						
Particulars				As at 31st March, 2026		As at 31st March, 2025
(Unsecured & Considered Goods)						
(a) Outstanding Exceeding 6 Months				177.16		6,912.68
(b) Other Debts				0.00		0.00
Total				177.16		6,912.68
Trade Receivables ageing Schedule-2025-26						
Particulars	Outstanding for following periods from due date of payments					
	Less Than 6 Months	6 Months-1 Years	1-2 Years	2- 3 Years	More than 3 Year	Total
(i) Undisputed trade receivables-Considered good	177.16	-	-	-	-	177.16
(ii) Undisputed trade receivables-Considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables-Considered good	-	-	-	-	-	-
(iv) Disputed trade receivables-Considered doubtful	-	-	-	-	-	-
Trade Receivables ageing Schedule-2024-25						
Particulars	Outstanding for following periods from due date of payments					
	Less Than 6 Months	6 Months-1 Years	1-2 Years	2- 3 Years	More than 3 Year	Total
(i) Undisputed trade receivables-Considered good	6,912.68	-	-	-	-	6,912.68
(ii) Undisputed trade receivables-Considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables-Considered good	-	-	-	-	-	-
(iv) Disputed trade receivables-Considered doubtful	-	-	-	-	-	-
Note-12: Cash and cash equivalents						
Particulars				As at 31st March, 2026		As at 31st March, 2025
(a) Cash in hand				185.58		0.01
(b) Balances with scheduled banks						
(i) Fixed Deposits				31,720.56		46,081.32
(ii) In current accounts				2,193.87		99.18
Total				34,100.01		46,180.51
Note-13: Short-term loans and advances						
Particulars				As at 31st March, 2026		As at 31st March, 2025
<u>Unsecured considered good</u>						
Advances to Suppliers				53,284.23		0.00
Loan to other Subsidiary of Holding Company				410.00		
TDS Receivable				234.12		185.31
GST Receivable				13.62		0.00
Advance tax				0.00		10.00
Total				53,941.97		195.31

PHARMACHEM TRADERS PRIVATE LIMITED

CIN: U51109WB2000PTC092603

Note-14: Revenue From Operation

(All amounts in INR in Thousands, unless otherwise stated)

Particulars	2025-26	2024-25
Sale of Goods	14,186.03	67,079.28
Sale of Service	4,591.84	-
Total	18,777.87	67,079.28

Note-15: Other Income

Particulars	2025-26	2024-25
Interest on FD	1,536.01	2,696.40
Interest on income tax refund	-	29.96
Liabilities Writtenoff	120.96	13.92
Profit on Sale Motor Car	-	62.45
Total	1,656.97	2,802.74

Note-16: Purchase of Stock in Trade

Particulars	2025-26	2024-25
Purchases	13,594.64	59,245.18
Less: Cash Discount	-	-641.28
Less: Trade Discount	-	-598.10
Total	13,594.64	58,005.80

Note-17: Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade

Particulars	2025-26	2024-25
Opening Stock	-	-
Less: Closing Stock	-	-
Total	-	-

Note-18: Employee Benefit Expenses

Particulars	2025-26	2024-25
Salary & Wages	1,387.00	820.69
Directors' Salary	100.00	3,014.11
Total	1,487.00	3,834.80

Note-19: Finance Cost

Particulars	2025-26	2024-25
Interest expenses	-	515.56
Total	-	515.56

Note-20: Other expenses		
Particulars	2025-26	2024-25
<u>Direct Expenses:</u>		
Delivery Charges	-	66.16
Transportation Charges	3,520.30	5,782.38
<u>Indirect Expenses:</u>		
Auditors Remuneration	90.00	60.00
Repair & Maintenance	15.50	-
Bank Charges	2.84	-
Brokerage Fee	25.00	-
Electricity Bill	2.07	
Fright Charges	755.01	
GST Late Fees	16.29	
Rent Expenses	489.44	240.00
Telephone & Internet Charges	9.26	-
Printing & Office Stationery	36.66	
License & Other IT Services	27.40	
Travelling , Logging & Boarding Expenses	113.99	
News Paper & Periodicals	0.44	
GST Assessment Tax of Earlier Year	-	68.91
Other Expenses	-	552.62
Total	5,104.20	6,770.08

21. Contingent liability provided as at 31st March, 2026 is as follows:

a. PBG issued to the Customer

BG NO.	Name of Beneficiary	Amount (INR)
Nil		

b. Income Tax Demand

Financial Year	Tax (INR)	Interest (INR)	Remarks
Nil			

22. Related Party Disclosures

As required by Accounting Standard-18, "Related Party Disclosures" issued by the Institute of Chartered Accountants of India, relevant information is provided here below:

(a) List of Related parties during the year: 2025-26

Name	Relationship	Note
Khalid Khan	Director	
Abdul Basith Shaikh	Director	
Ismail Khan	Director	Cessation on 01/04/2026
Paradeep Parivahan Limited	Holding Company	
M.R.T.C.(India) Private Limited	Fellow Subsidiary	
Ask Logistiek Solutio Private Limited	Fellow Subsidiary	
Nirkon Industries Private Limited	Fellow Subsidiary	
Darbar Dreams Production Private Limited	A Pvt. Co. in which director of the company is a director.	Khalid Khan
Maa Tarini Logitec Private Limited	A Pvt. Co. in which director of the company is a director.	Khalid Khan
Gloport Consultancy LLP	An LLP where the Director of the company is a partner	Khalid Khan
Glomax Fleet Wings Private Limited	A Pvt. Co. in which director of the company is a director.	Ismail Khan

Godwill Reality Private Limited	A Pvt. Co. in which director of the company is a director.	Ismail Khan
Avante Multiservices Private Limited	A Pvt. Co. in which director of the company is a director.	Abdul Basith Shaikh
Zencrest Global Private Limited	A Pvt. Co. in which director of the company is a director.	Abdul Basith Shaikh
Maa Tara Service Infrastructure Private Limited	A Pvt. Co. in which director of the company is a director.	Khalid Khan, Abdul Basith Shaikh

(b) Following are the details of the transactions with the related party:

Name of the Party	Relation	Nature of Transaction	Amount in Thousands	Amount Outstanding as on 31.03.2026 (in Thousands)
Nirkon Industries Private Limited	Subsidiary of Holding Company	Loan given	410.00	410.00
Paradeep Parivahan Ltd.	Holding Company	Loan Loan Repayment Transportation (Income)	41,364.44(Received) 2,915.00 4,591.84	38,449.44

(c) The above disclosures are based on information available and relied upon by the management.

(d) No amounts have been written off or written back during the year in respect of related party transactions.

- (e) Transactions with related parties are made in the ordinary course of business and on arm's length basis.

23. Previous Year Figures

Previous year figures have been regrouped and reclassified wherever necessary to make them comparable with the current year's presentation.

24. Presentation of Figures

Figures within the bracket in the financial statement indicates outflow of funds.

25. Earnings Per Share

(As per Accounting Standard (AS) 20 – Earnings Per Share)

Calculation of Earnings Per Share (EPS)

Particulars	For the year ended 31st March 2026 (INR-Thousands)	For the year ended 31st March 2025 (INR-Thousands)
Profit for distribution	135.11	328.22
Weighted Number of Equity Shares Outstanding	25,00,000 (Rs.10/- Each)	25,00,000 (Rs.10/- Each)
Basic Earnings per share (EPS) (Rs.)	0.05	0.13
Diluted Earnings per share (EPS)(Rs,)	0.05	0.13

26. Corporate Social Responsibility (CSR)

The provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company, as it does not fall within the threshold limits specified under Section 135 of the Companies Act, 2013.

27. Key Ratios

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Current Ratio	2.25	11.93
Debt-Equity Ratio	0.74	0.09
Debt Service Coverage Ratio	0.08	0.34
Return on Equity Ratio	0%	1%
Inventory Turnover Ratio	NA	NA
Trade Receivables Turnover Ratio	5.30	9.70
Trade Payables Turnover Ratio	24.75	99.99
Net Capital Turnover Ratio	0.38	1.37
Net Profit Ratio	1%	0%
Return on Capital Employed	0%	2%
Return on Investment	NA	NA

For **RKP Associates**
Chartered Accountants
FR No- 322473E

For and on behalf of the Board

(CA Sumanta Kumar Nayak, FCA)
Partner
Membership No.-115108

Khalid Khan	Abdul Basith Shaikh
Managing Director	Director
DIN: 06432054	DIN: 11070576

ICAI UDIN No-26115108ZMHPRF7577

Date: 22/05/2026