ACS & Co
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT
To the Members of TECHNO DIGITAL INFRA PRIVATE LIMITED
(FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)

Independent Auditor's Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **TECHNO DIGITAL INFRA PRIVATE LIMITED (FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)** ("the Company"), which comprise the balance sheet as at March 31 2026, the statement of profit and loss, (including the statement of other comprehensive income), the cash flow statement and the statement of changes in equity for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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 principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Loss including other comprehensive income, its cash flows and the changes in equity 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 (SAs) specified under section 143(10) of the Act. 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 (ICAI) of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Standalone financial statements and Auditor's 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 annual reports, 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 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.

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 Standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 statements 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. Those charged with governance 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 standalone 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 Act, 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 financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes 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;

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(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;

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

(f) With respect to the adequacy of the internal financial controls with reference to standalone financial statement of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

(h) As required by section 197(16) of the Act based on our audit, and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year.

(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) Rules, 2014, as amended, 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 on its financial position in its Standalone financial statements.

II. The Company has made provisions as required under the applicable laws of accounting standards for material foreseeable losses, if any, on long-term contracts including derivative contracts.

III. There has been no delay in transferring amounts, 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, 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 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, as disclosed in the notes to the accounts, 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; and

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

For ACS & CO
Chartered Accountants
Firm Registration No.325716E

(Susanta Satpathy)
Partner
Membership No. 069786
UDIN-26069786RLXRVA8433

Place: Kolkata
Dated: 22-05-2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of TECHNO DIGITAL INFRA PRIVATE LIMITED (FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED) of even date)

We report that:

i. In the respect of matters specified in clause (i) of paragraphs 3 the Order:

a)
 A. The Company has maintained proper records of Property, Plant & Equipment showing full particulars, including quantitative details and situation of Property, Plant & Equipment.

 B. The Company has maintained proper records showing full particulars of intangible assets.

b) The Company has a phased program of physical verification of its Property, Plant & Equipment which in our opinion, is reasonable having regard to the size of the Company and the nature of its business. In accordance with such program, the management has physically verified certain Property, Plant & Equipment during the year and no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

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

e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) The Company does not have any inventory. Hence clause 3(ii) of the order is not applicable;

(iii) According to the information and explanations given to us, the Company has not granted loans, secured or unsecured to companies or other parties covered in the register maintained under section 189 of the Companies Act. Accordingly, clause 3(iii)(a), (b) & (c) are no-t applicable;

(iv) The Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees or securities given by it during the year;

(v) The Company has not accepted any deposits 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 Companies Act and the rules framed thereunder are not applicable;

(vi) The maintenance of cost records under subsection (1) of Section 148 of the Act, is not applicable to the company in view of rule 3 of the companies (cost records and audit) Rules, 2014, as amended.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities;

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no dues of income tax or sales tax or service tax, value added tax, duty of customs, duty of excise or goods and service tax which have not been deposited on account of any dispute;

(viii)According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken any loan during the year . Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(x)In the respect of matters specified in clause (x) of paragraphs 3 the Order:

(a) The company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the order is not applicable to the company.

(b) The Company has made preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and the same is in accordance with section 42 and section 62 of the Companies Act, 2013. The funds raised, have been used for the purposes they were raised.

(xi) In the respect of matters specified in clause (xi) of paragraphs 3 the Order:

(a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

(b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanation given to us, 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) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company, hence clause (xii) of the Order is not applicable to the Company.

(xiii) All transactions with the related parties have been are in compliance with sections 177 and 188 of the Companies Act, 2013, as applicable and the details have disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) This clause is not applicable to the company

(xv) The Company has not entered into non-cash transactions with directors and persons connected with him. Hence, the provisions of section 192 of Companies Act, 2013 are not applicable to the Company;

(xvi) In the respect of matters specified in clause (xvi) of paragraphs 3 the Order:

(a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted non-banking / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

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

(d) Based on the information and explanations provided by the management of the Company, the Group does not have any CIC's, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

{xvii) The Company has incurred cash losses of Rs. 161751033.15 in the current and Rs. 26246483/- in the immediately preceding financial year.

{xviii)There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable.

{xix) According to the information and explanations given to us and on the basis of the financial ratios (refer Note 14 to the standalone financial statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we 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)The reporting under clause 3(xx) of the Order is not applicable in respect of transfer to fund specified under Schedule VII of the Companies Act, 2013. Accordingly, no comment in respect of the said clause has been included in this report.

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

For ACS & CO
Chartered Accountants
Firm Registration No.325716E

(Susanta Satpathy)
Partner
Membership No. 069786
UDIN-26069786RLXRVA8433

Place: Kolkata
Dated: 22-05-2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **TECHNO DIGITAL INFRA PRIVATE LIMITED (FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)** of even date)

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 with reference to standalone financial statement of **TECHNO DIGITAL INFRA PRIVATE LIMITED (FORMERLY TECHNO CLEAN ENERGY 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 Board of Directors of the company 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 respective 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting with reference to these standalone financial statements 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 with reference to standalone financial statement 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 over financial reporting system with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting with reference to these standalone financial statements included obtaining an understanding of internal financial controls with reference to financial statement, 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 over financial reporting system with reference to these standalone financial statements.

Meaning of internal financial controls over financial reporting with reference to standalone financial Statements

A company's internal financial control over financial reporting with reference to these standalone financial statements 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 with reference to these standalone financial statements 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 Standalone 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 standalone financial statements.

Inherent limitations of internal financial controls over financial reporting with reference to standalone financial statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone financial statements, 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 with reference to these standalone financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone financial statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls over financial reporting system with reference to these standalone financial statements and such internal financial controls over financial reporting with reference to these standalone financial statements 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 ACS & CO
Chartered Accountants
Firm Registration No.325716E

(Susanta Satpathy)
Partner
Membership No. 069786
UDIN-26069786RLXRVA8433

Place: Kolkata
Dated: 22-05-2026

TECHNO DIGITAL INFRA PRIVATE LIMITED
(FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)
CIN: U72100WB2015PTC206293
Balance Sheet as at 31.03.2026

(in ₹ '000)

	Particulars	Note No.	As on 31.03.2026	As on 31.03.2025
I	**ASSETS :**			
1	**Non-current assets**			
	(a) Fixed Assets	2	68,219.16	-
	(b) Capital Work in Progress	5	403.06	
			68,622.22	**-**
2	**Current Assets**			
	(a) Financial Assets			
	(i) Trade receivables	8	9,596.36	-
	(ii) Cash & cash equivalents	3	13,236.02	196.37
	(iii) Bank Balances other than Cash and Cash Equivalents	4	100.00	-
	(iv) Other Current Assets	6	18,081.01	-
	(b) Current Tax Assets (Net)	7	673.68	-
	(c) Deferred Tax Assets (net)	13	1,720.70	625.44
			43,407.77	**821.81**
	TOTAL ASSETS		**1,12,029.99**	**821.81**
II	**EQUITY AND LIABILITIES:**			
1	**Equity**			
	(a) Equity Share capital	9	1,000.00	1,000.00
	(b) Other Equity	10	(1,88,646.22)	(26,895.17)
			(1,87,646.22)	**(25,895.17)**
2	**Non-Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	11	2,54,561.66	12,043.94
	(b) Provisions	12	7,348.30	2,485.16
			2,61,909.96	**14,529.10**
3	**Current Liabilities**			
	(a) Financial Liabilities			
	(i) Trade Payables	14		
	(a) total outstanding dues of micro enterprises and small enterprises			
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		11,642.18	31.50
	(ii) Other Financial Liabilities	15	18,061.07	9,009.42
	(b) Other Current Liabilities	16	8,063.00	3,146.96
			37,766.25	**12,187.88**
	TOTAL EQUITY AND LIABILITIES		**1,12,029.99**	**821.81**
			-	-

Material accounting policies 1
The accompanying notes are an integral part of these financial statements. 2 to 33
This is the Balance Sheet referred to in our report of even date.

For ACS & Co
Chartered Accountants
Firm Reg. No: 325716E

Susanta Satpathy
(Partner)
M. No. 069786
Place : Kolkata
Date: 22 May 2026

For and on behalf of the Board of Directors

Ankit Saraiya
Director
DIN: 02771647

Rajiv Agarwal
Director
DIN : 00056650

TECHNO DIGITAL INFRA PRIVATE LIMITED
(FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)
Statement of Profit & Loss for the year ended 31 March 2026

(in ₹ '000)

	Particulars	Note No.	For the year ended 31 March 2026	For the year ended 31 March 2025
I	**Revenue From operations**	17	22,177.48	-
II	**Other Income**	18	1.03	
III	**Total Income (I +II)**		**22,178.51**	**-**
IV	**EXPENSES**			
	Cost of Services	19	6,557.88	-
	Employee Benefit Expenses	20	1,42,651.40	25,252.52
	Depreciation and amortization expense	2	4,934.52	
	Finance Costs	21	6,719.26	28.37
	Other expenses	22	24,051.66	699.95
	Total expenses (IV)		**1,84,914.72**	**25,980.84**
V	**Profit / (loss) before exceptional items and tax (III - IV)**		**(1,62,736.21)**	**(25,980.84)**
VI	Exceptional items			
VII	**Profit / (loss) before tax (V + VI)**		**(1,62,736.21)**	**(25,980.84)**
VIII	**Tax Expenses**			
	a) Current Tax		-	-
	b) Deferred Tax		(1,064.63)	(401.18)
IX	**Profit / (loss) for the year (VII - VIII)**		**(1,61,671.58)**	**(25,579.66)**
	Other comprehensive income		-	-
A	Items that will not be reclassified to profit or loss (net of tax)			
	(a) Remeasurements of defined benefit plans		110.10	891.09
	(b) Income tax effect on above		30.63	224.26
B	Items that will be reclassified to profit or loss			
			79.47	666.83
X	**Total Comprehensive Income for the year**		**(1,61,751.05)**	**(26,246.49)**
XI	**Earnings per equity share**			
	1) Basic	23	(1,627.36)	(314.47)
	2) Diluted		(1,627.36)	(314.47)

Material accounting policies 1

The accompanying notes are an integral part of these Profit and Loss Statement - 2 to 33

This is the Statement of Profit and Loss referred to in our report of even date.

For ACS & Co
Chartered Accountants
Firm Reg. No: 325716E

Susanta Satpathy
(Partner)
M. No. 069786
Place : Kolkata
Date: 22 May 2026

For and on behalf of the Board of Directors

Ankit Saraiya
Director
DIN: 02771647

Rajiv Agarwal
Director
DIN : 00056650

TECHNO DIGITAL INFRA PRIVATE LIMITED - FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March 2026

(in ₹ '000)

	Particulars	As at 31 March 2026	As at 31 March 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax	**(1,61,751.05)**	**(26,246.49)**
	Adjustments for:		
	Depreciation	4,934.52	-
	Interest Income	(1.03)	-
	Interest paid	6,719.26	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(1,50,098.30)	(26,246.49)
	Adjustment for:		
	Increase/Decrease in Trade and Other Payables	11,610.68	31.50
	Provisions	4,863.14	2,485.16
	Increase/Decrease in Trade receivables	(9,596.36)	
	Increase/Decrease in other Assets	(19,949.95)	(625.44)
	Increase/Decrease in other liabilities	13,967.69	12,144.58
	CASH GENERATED FROM OPERATIONS	(1,49,203.10)	(12,210.69)
	Income Tax Paid	-	-
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**(1,49,203.10)**	**(12,210.69)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	(Purchase)/Sale of Fixed assets	(73,556.74)	-
	Interest Income	1.03	-
	CASH FROM INVESTING ACTIVITIES (B)	**(73,555.71)**	-
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Issue of Share Capital	-	300.00
	Loan from Holding company	-	12,043.94
	Interest paid	(6,719.26)	-
	Loan from others	2,42,517.72	-
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES (C)	**2,35,798.46**	**12,343.94**
D.	**NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENT (A) + (B) + (C)**	13,039.65	133.25
E.	**CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR**	196.37	63.12
F.	**CASH AND CASH EQUIVALENT AT THE END OF THE YEAR**	**13,236.02**	**196.37**

	Particulars	As at 31 March 2026	As at 31 March 2025
	Cash and Cash Equivalents at the end of the year comprises :		
	Balances with Bank		
	(i) In current accounts	13,236.02	196.37
	Cash and Cash Equivalent as per Cash Flow Statement	**13,236.02**	**196.37**

The accompanying notes 2 to 33 form an integral part of these financial statements.
This is the Statement of Cash Flow referred to in our report of even date.

For ACS & Co
Chartered Accountants
Firm Reg. No: 325716E

Susanta Satpathy
(Partner)
M. No. 069786
Place : Kolkata
Date: 22 May 2026

For and on behalf of the Board of Directors

Ankit Saraiya
Director
DIN: 02771647

Rajiv Agarwal
Director
DIN : 00056650

TECHNO DIGITAL INFRA PRIVATE LIMITED
(FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)
Statement of Change in Equity for year ended 31.03.2026

A : Equity Share Capital

(in ₹ '000)

	Amount
Balance as on 31 March, 2024 *	700.00
Changes in equity share capital during financial year 2024-25	300.00
Balance As at 31 March 2025	1,000.00
Changes in equity share capital during financial year 2025-26	-
Balance As at 31 March 2026	1,000.00

B : Other Equity

(in ₹ '000)

	Reserve & Surplus		Other Comprehensive Income	Total
	Securities Premium Reserve	Retained Earning		
Balance as on 31 March, 2024	-	(648.68)	-	(648.68)
Loss for Year 2024-25	-	(25,579.66)	(666.83)	(26,246.49)
Balance As at 31 March 2025	-	(26,228.34)	(666.83)	(26,895.17)
Loss for Year 2025-26	-	(1,61,671.58)	(79.47)	(1,61,751.05)
Balance As at 31 March 2026	-	(1,87,899.92)	(746.30)	(1,88,646.22)

* There are no changes in Equity Share Capital and Other Equity due to prior period errors.

The accompanying notes form an integral part of the Financial Statement

For ACS & Co
Chartered Accountants
Firm Reg. No: 325716E

Susanta Satpathy
(Partner)
M. No. 069786
Place : Kolkata
Date: 22 May 2026

For and on behalf of the Board of Directors

Ankit Saraiya

Ankit Saraiya
Director
DIN: 02771647

Rajiv Agarwal
Director
DIN : 00056650

Notes to the Financial Statements

1.1 Company Overview

The Company is a public limited company incorporated and domiciled in India and has its registered office at 1B Park Plaza, South Block, 71 Park Street, Kolkata 700 016, India. The Company is engaged in the business of marketing, selling, operating and managing Data Centre Services including colocation services, rack space services, managed services, power and cooling services, network connectivity services, cross-connect services, remote hands support and other allied digital infrastructure services.

The Company operates under an operating company ("OpCo") model and utilizes data centre infrastructure and related facilities made available through arrangements with its related party, Techno Infra Developers Private Limited, which develops and owns the underlying data centre infrastructure. The Company's principal activities comprise customer acquisition, service delivery, operations management, and service support and revenue generation from data centre customers.

The financial statements have been prepared on a going concern basis as the Company expects to continue its operations and fulfil its obligations in the normal course of business.

1.2 Basis of Preparation

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act , 2013 ('Act') and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and Companies (Indian Accounting Standards) Amendment Rules, 2017.

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

1.3 Functional & Presentation Currency

These Financial statements are presented in Indian Rupees (INR) which is also the company's functional currency and all amounts are rounded to the nearest hundred and two decimals thereof, except as stated otherwise.

1.4 Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed in note 1.5. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.5 Significant Accounting Policies

a) Revenue Recognition

Revenue is recognized when control of the promised services is transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services in accordance with Ind AS 115 – Revenue from Contracts with Customers.

i. **Colocation Services:** Revenue from colocation services, rack space services and cage services is recognized over the contractual period as customers simultaneously receive and consume the benefits of the services provided by the Company(ii)
ii. **Power and Cooling Services**: Revenue from power, cooling and related infrastructure support services is recognized over the period during which such services are rendered based on contractual terms and actual usage, where applicable.
iii. **Managed Services:** Revenue from managed services, monitoring services, migration services, remote hands support and infrastructure management services is recognized over time as the services are performed.
iv. **Connectivity Services:** Revenue from internet bandwidth, network connectivity, cross-connect services and other communication services is recognized over the contractual service period.
v. **Installation and Activation Charges:** Revenue from installation, activation and setup services is recognized when the related performance obligation has been satisfied.
vi. **Bare metal Service:** Revenue by giving Bare metal services in the racks

Revenue is recognized net of Goods and Services Tax (GST) and other statutory levies collected on behalf of governmental authorities.

b) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost comprises purchase price, non-refundable taxes, duties, freight, installation expenses and any directly attributable costs necessary to bring the asset to its intended use.

The Company's Property, Plant and Equipment primarily comprise computers, bare metal servers, furniture and fixtures and other operational assets used in the course of business.

Subsequent expenditure is capitalized only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost can be measured reliably.

c) Depreciation

Depreciation on Property, Plant and Equipment is provided on the Straight-Line Method ("SLM") over the useful lives prescribed under Schedule II of the Companies Act, 2013 or based on technical assessment where such useful lives differ from those prescribed under Schedule II.

Depreciation is charged on a pro-rata basis from the date the asset is available for use and up to the date of disposal.

The useful lives, residual values and depreciation methods are reviewed periodically and adjusted prospectively where appropriate.

d) Intangible Assets

Intangible assets comprising software licenses, business applications and other identifiable intangible assets are carried at cost less accumulated amortization and accumulated impairment losses.

Amortization is recognized on a straight-line basis over the estimated useful life of the asset.

e) Leases

The Company assesses at contract inception whether a contract contains a lease.

The Company recognizes a right-of-use asset and corresponding lease liability for all lease arrangements, except short-term leases and leases of low-value assets, in accordance with Ind AS 116.

Lease payments relating to short-term leases and leases of low-value assets are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

f) Related Party Infrastructure Arrangements

The Company utilizes data centre facilities, infrastructure, utilities and support services under contractual arrangements with related parties and third-party service providers.

Infrastructure usage charges, lease rentals, facility management charges, maintenance charges, utility charges and other related operating costs are recognized in the Statement of Profit and Loss on an accrual basis in accordance with the underlying agreements.

Transactions with related parties are accounted for and disclosed in accordance with Ind AS 24 – Related Party Disclosures.

g) Cash and cash equivalents

Cash and cash equivalents includes cash on hand and at bank that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments.

For the purpose of the Statement of Cash Flows, cash and cash equivalents consists of cash and bank balance.

h) Employee Benefits

Retirement benefit in the form of Provident Fund and Pension Fund are defined contribution schemes. The Company has no obligation, other than the contribution payable to the respective funds. The Company recognizes contribution payable to the scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Gratuity liability is a defined benefit obligation and is provided for on the basis of actuarial valuation done on projected unit credit method at the balance sheet date.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through Other Comprehensive Income in the period in which they occur. Re-measurements are not reclassified to Statement Profit and Loss in subsequent periods.

The Company treats accumulated leaves expected to be carried forward beyond twelve months, as long term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the end of each financial year. The Company presents the leave as current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement beyond 12 months after the reporting date. Where the Company has unconditional legal and contractual right to defer the settlement for the period beyond 12 months, the same is presented as non-current liability. Actuarial gains/losses are immediately taken to the Statement of Profit and Loss and are not deferred.

i) Financial instruments - initial recognition, subsequent measurement and impairment

Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are not at fair value through profit or loss are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

Non-derivative financial instruments

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 other comprehensive income**
A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets 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.

iii. **Financial assets at fair value through profit or loss**
A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

iv. **Financial liabilities**

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

v. De-recognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

j) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

k) Taxation

Income tax expense represents the sum of current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in such cases the tax is also recognised directly in equity or in other comprehensive income. Any subsequent change in direct tax on items initially recognised in equity or other comprehensive income is also recognised in equity or other comprehensive income and such change could be for change in tax rate.

i. Current Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

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

ii. Deferred Tax

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the Balance sheet and the corresponding tax bases used in the computation of taxable profit and are accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences, carry forward tax losses and allowances to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences, carry forward tax losses and allowances can be utilized. Deferred tax assets and liabilities are measured at the applicable tax rates. Deferred tax assets and deferred tax liabilities are off set and presented as net.

iii. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilized.

iv. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

v. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

vi. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

l) Recognition of Income / Expenditure

Income and expenses (except otherwise stated) are accounted for on accrual basis.

m) Provisions and contingencies

Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate.

Contingencies

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. However, when the realization of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognized as an asset.

n) Current versus non-current classification

The Company presents assets and liabilities in statement of financial position based on current/non-current classification.

The Company has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is classified as current when it is:

1. Expected to be realized or intended to be sold or consumed in normal operating cycle,
2. Held primarily for the purpose of trading,
3. Expected to be realized within twelve months after the reporting period, or
4. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is:

1. Expected to be settled in normal operating cycle,
2. Held primarily for the purpose of trading,
3. Due to be settled within twelve months after the reporting period, or
4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents

o) Standards issued but not yet effective. /Application of new and revised Indian Accounting

The Ministry of Corporate Affairs (MCA) notifies new Indian Accounting Standards (Ind AS) or amendments to existing standards under the Companies (Indian Accounting Standards) Rules.

The following key amendments have been notified but are not yet effective for the financial year ended March 31, 2026. The Company intends to adopt these amendments from their effective date, which is April 1, 2026.

1. Amendment to Ind AS 1: Presentation of Financial Statements The amendment clarifies the classification of liabilities as current or non-current. Specifically, it removes the exception that allowed a company to classify a loan as non-current if a breached loan covenant was waived by the lender after the reporting date. Effective April 1, 2026, any breach existing on the balance sheet date will strictly require the loan to be classified as a current liability.

2. Annual Improvements to Ind AS (Ind AS 107 and Ind AS 110) The MCA has issued minor clarifying amendments to Ind AS 107 (Financial Instruments: Disclosures) regarding risk presentation, and Ind AS 110 (Consolidated Financial Statements) regarding the application of control principles.

TECHNO DIGITAL INFRA PRIVATE LIMITED

(FORMERLY TECHNO CLEAN ENERGY PRIVATE LIMITED)

Summary of material accounting policies and other explanatory information to the financial statements for the the year ended 31 March 2026

2. PROPERTY, PLANT & EQUIPMENT

(in ₹ '000)

Particulars	Plant & Machinery	Computers	Total
Gross Block (at cost)			
As at 31 March 2025	-	-	-
Additions	70,391.00	2,762.68	73,153.68
Disposals	-	-	-
Other adjustments	-	-	-
As at 31 March 2026	**70,391.00**	**2,762.68**	**73,153.68**
Depreciation			-
As at 31 March 2025	-	-	-
Charge for the year	4,555.04	379.48	4,934.52
Disposals	-	-	-
Adjustments	-	-	-
As at 31 March 2026	**4,555.04**	**379.48**	**4,934.52**
Net Block			
As at 31 March 2025	-	-	-
As at 31 March 2026	**65,835.96**	**2,383.20**	**68,219.16**

Note 3 Financial Assets - Cash and cash equivalents

(in ₹ '000)

	Particulars	As on 31.03.2026	As on 31.03.2025
(a)	Balances with banks		
	- In current accounts	13,236.02	196.37
		13,236.02	196.37

Note 4 Bank Balances other than Cash and Cash Equivalents

(in ₹ '000)

	Particulars	As on 31.03.2026	As on 31.03.2025
(a)	Other Bank Balances		
	Deposits with maturity for more than three months but less than twelve months	100.00	-
		100.00	-

Note 5 Capital Work-in-progress

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
(Non - Current)		
-Computer & Hardware	403.06	-
	403.06	-

(in ₹ '000)

Particulars	Amount in CWIP as on 31 March 2026				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress #	403.06	-	-	-	403.06
Total	**403.06**	-	-	-	**403.06**

Note 6 Other Current Assets

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
(Current)		
- Balances with Govt Authorities	17,818.72	-
Accrued Interest	1.03	-
Prepaid expenses	261.26	-
	18,081.01	-

Note 7 Income Tax Assets (Net)

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
(Current)		
- Advance Income Tax (net of provision for tax)	673.68	-
	673.68	-

Note 8 Trade receivables

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
(Current)		
Considered Good Secured	-	-
Considered Good Unsecured	9,596.36	-
	9,596.36	-

(in ₹ '000)

Particulars	Outstanding as on March 31, 2026 from due date of payment						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables:		-	-	-		-	-
- considered good	-	9,596.36	-	-		-	9,596.36
- considered doubtful							
- credit impaired							
(ii) Disputed Trade receivables:							
- considered good	-	-	-	-		-	-
- considered doubtful	-	-	-	-		-	-
- credit impaired							
Total	-	9,596.36	-	-		-	9,596.36

Note 9 Equity Share Capital (in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Equity Share capital		
Authorised :		
1,00,000 (Previous year - 1,00,000) of ₹ 10 each	1,000.00	1,000.00
	1,000.00	**1,000.00**
Preference Shares		
Authorised :		
9,00,000 (Previous year - 9,00,000) of ₹ 10 each	9,000.00	9,000.00
	9,000.00	**9,000.00**
	10,000.00	**10,000.00**
Issued, subscribed and paid up shares :		
100,000 Equity shares of ₹ 10/- each fully paid-up [Previous Year 1,00,000 Equity shares of ₹ 10/- each fully paid-up]	1,000.00	1,000.00
Total Issued, subscribed and fully paid up share capital	**1,000.00**	**1,000.00**

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As on 31.03.2026		As on 31.03.2025	
	No. of Shares	(in ₹ '000)	No. of Shares	(in ₹ '000)
At the beginning of the year	1,00,000	1,000.00	70,000	700.00
Issued During the year		-	30,000	300.00
Outstanding at the end of the year	**1,00,000**	**1,000.00**	**1,00,000**	**1,000.00**

b. Rights, preferences and restrictions attached to the shares

The equity shares of the company of nominal value of ₹ 10/- per share rank pari passu in all respects including voting rights and entitlement to dividend and repayment of share capital.

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

c. Details of shareholders holding more than 5% shares in the company

Particulars	As on 31.03.2026		As on 31.03.2025	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Equity Shares of Rs. 10 each fully paid				
Techno Electric & Engineering Co Ltd, the Holding Company *	1,00,000	100.00%	1,00,000	100.00%
	1,00,000	**100.00%**	**1,00,000**	**100.00%**

*** Includes 20 shares held by nominees Directors.**

d. Shares held by promoters at the end of the year

Promoter name	As at 31 March 2026		As at March 31, 2024		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Techno Electric & Engineering Co Ltd.	1,00,000	100.00%	1,00,000	100.00%	-
Total	**1,00,000**	100.00%	**1,00,000**	100.00%	

Note 10 Other Equity (in ₹ '000)

	Particulars	As on 31.03.2026	As on 31.03.2025
A	**Retained Earnings**		
(i)	Opening balance	(26,895.17)	(648.68)
	Add: Transfer during the year	(1,61,671.58)	(25,579.66)
	Add: Transfer from OCI on remeasurement of defined benefit obligation	(79.47)	(666.83)
		(1,88,646.22)	**(26,895.17)**
	Total	**(1,88,646.22)**	**(26,895.17)**

Note 11 Borrowings (in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Unsecured Loan		
Loan *	2,54,391.97	12,018.41
Provision for Interest	169.69	25.53
	2,54,561.66	**12,043.94**

*Loan from parent is interest bearing @ 7%. It will repayble on or before 30.09.2027

Note 12 Provisions (in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Provision for employee benefits:		
Gratuity	4,561.01	1,568.08
Compensated absences	2,787.29	917.08
	7,348.30	**2,485.16**

Note 13 Deferred tax liabilities/(Assets) (net)

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Deferred tax liabilities:		
Provision for gratuity	-	-
Provision for compensated absence	-	
On account of depreciation	323.59	-
	323.59	-
Total deferred tax liabilities		
Deferred tax assets:		
Provision for gratuity	1,268.87	394.64
Provision for compensated absence	775.42	230.80
On account of depreciation	-	-
Total deferred tax assets	2,044.29	625.44
Deferred tax liabilities / (assets) [net]	(1,720.70)	(625.44)

(a) Movement in deferred tax liabilities / (assets)

(in ₹ '000)

Particulars	Balance as at 01 April 2025	Recognised in Statement of Profit and Loss	Recognised in Other Comprehensive Income	Balance as at 31 March 2026
Deferred tax liabilities:				
Provision for gratuity	-	-	-	-
Provision for compensated absence	-	-	-	-
On account of depreciation		323.59		323.59
Total deferred tax liabilities	-	323.59	-	323.59
Deferred tax assets:				
Provision for gratuity	394.64	843.60	30.63	1,268.87
Provision for compensated absence	230.80	544.62	-	775.42
On account of depreciation	-	-	-	-
Total deferred tax assets	625.44	1,388.22	30.63	2,044.29
Deferred tax liabilities / (assets) [net]	(625.44)	(1,064.63)	(30.63)	(1,720.70)

(a) Movement in deferred tax liabilities / (assets)

(in ₹ '000)

Particulars	Balance as at 01 April 2024	Recognised in Statement of Profit and Loss	Recognised in Other Comprehensive Income	Balance as at 01 March 2025
Deferred tax liabilities:				
Provision for gratuity	-	-	-	-
Provision for compensated absence	-	-	-	-
Total deferred tax liabilities	-	-	-	-
Deferred tax assets:				
Provision for gratuity		170.38	224.26	394.64
Provision for compensated absence		230.80	-	230.80
On account of Loss				
Total deferred tax assets	-	401.18	224.26	625.44
Deferred tax liabilities / (assets) [net]	-	(401.18)	(224.26)	(625.44)

Note 14 Financial Liabilities - Trade payables

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Dues to Micro and Small Enterprises	-	-
Others	11,642.18	31.50
	11,642.18	31.50

(in ₹ '000)

Particulars	Outstanding as on March 31, 2026 from due date of payment					
	Not Due	Upto 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed dues - MSME	-	-	-	-	-	-
Undisputed dues - Others	-	11,642.18	-	-	-	**11,642.18**
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - others	-	-	-	-	-	-
Total	-	**11,642.18**	-	-	-	**11,642.18**

(in ₹ '000)

Particulars	Outstanding as on March 31, 2025 from due date of payment					
	Not Due	Upto 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed dues - MSME	-	-	-	-	-	-
Undisputed dues - Others	-	31.50	-	-	-	**31.50**
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - others	-	-	-	-	-	-
Total	-	31.50	-	-	-	**31.50**

Dues to micro and small enterprises as per MSMED Act, 2006
Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information

Particulars	As on 31.03.2026	As on 31.03.2025
(a) the principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
- principal	-	-
- interest	-	-
(b) the amount of interest paid by the Group under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(c) the amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	-	-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006	-	-

Note 15 Other financial liabilities

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Accured salaries and benefits	18,061.07	9,009.42
	18,061.07	**9,009.42**

Note 16 Other Current Liabilities

(in ₹ '000)

Particulars	As on 31.03.2026	As on 31.03.2025
Statutory dues	8,054.00	3,136.96
Others	9.00	10.00
	8,063.00	3,146.96

TECHNO DIGITAL INFRA PRIVATE LIMITED

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Summary of material accounting policies and other explanatory information to the financial statements for the year ended 31 March 2026

Note 17 Revenue from Operations (in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Sales of Services	22,177.48	-
	22,177.48	**-**

Note 18 Other Income (in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Interest on Fixed deposit	1.03	-
	1.03	**-**

Note 19 Cost of services (in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Cost of services	6,557.88	-
	6,557.88	**-**

Note 20 Employee Benefit Expenses (in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Salaries, wages and bonus	1,36,031.30	24,607.31
Contribution to provident and other funds (refer note 26)	6,401.45	605.21
Staff Welfare Expenses	218.65	40.00
	1,42,651.40	**25,252.52**

Note 21 Finance Costs (in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Other Interest charges	6,719.26	28.37
	6,719.26	**28.37**

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TECHNO DIGITAL INFRA PRIVATE LIMITED

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Summary of material accounting policies and other explanatory information to the financial statements for the year ended 31 March 2026

Note 22 Other Expenses

(in ₹ '000)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Filling Fees	3.00	1.80
Legal & Professional Fees	4,604.55	116.50
Rates & Taxes	622.78	4.65
Payments to the Auditor		
As Statutory Audit	11.80	10.00
As Certificartion	35.40	-
Computer Upkeep exp	540.21	-
Travel Exp	4,060.94	-
Telephone Expenses	15.04	-
Printing & Stationaries Exp	17.71	-
Subscription	329.90	-
Repair & Maint - Others	30.00	-
Marketing & sales promotion expenses	12,829.25	-
Service Charges	11.22	-
Membership Fees	30.00	531.00
Misc Exp	909.86	36.00
	24,051.66	**699.95**

Note 23 Earnings per share

Amount in ₹, except number of shares

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Net Profit after tax as per Statement of Profit & Loss (₹ '000)	(1,62,736)	(25,580)
Weighted Average number of equity shares	100000	81342
Basic and Diluted Earnings per share (₹)	(1,627.36)	(314.47)
Face Value per equity share (₹)	10.00	10.00

TECHNO DIGITAL INFRA PRIVATE LIMITED
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Summary of material accounting policies and other explanatory information to the financial statements for the year ended 31 March 2026

Note : 24. FINANCIAL INSTRUMENTS
Financial instruments by category

The carrying value and fair value of financial instruments by categories as on March 31, 2026 are as follows: (in ₹ '000)

Particulars	Amortised Cost	Fair Value through PL	Fair Value through OCI	Total Carrying Value	Total Fair Value
Assets:					
Trade receivables	9,596.36			9,596.36	
Cash & cash equivalents	13,236.02			13,236.02	
Bank Balances other than Cash and Cash Equiva	100.00			100.00	
Other Current Assets	18,081.01			18,081.01	
Total	**41,013.39**	-	-	**41,013.39**	-
Liabilities:					
Borrowings	2,54,561.66			2,54,561.66	
Trade Payables	11,642.18			11,642.18	
Other Financial Liabilities	18,061.07			18,061.07	
Total	-	-	-	-	-

The carrying value and fair value of financial instruments by categories as on March 31, 2025 are as follows: (in ₹ '000)

Particulars	Amortised Cost	Fair Value through PL	Fair Value through OCI	Total Carrying Value	Total Fair Value
Assets:					
Cash & cash equivalents	196.37			196.37	
Total	**196.37**	-	-	**196.37**	-
Liabilities:					
Borrowings	12,043.94			12,043.94	
Trade Payables	31.50			31.50	
Other Financial Liabilities	9,009.42			9,009.42	
Total	**21,084.86**	-	-	**21,084.86**	-

Fair value hierarchy

This section explains the estimates and judgements made in determining the fair values of Financial Instruments that are measured at fair value and amortised cost and for which fair values are disclosed in financial statements. To provide an indication about reliability of the inputs used in determining the fair values, the company has classified its financial instruments into the three levels prescribed under accounting standards. An explanation of each level follows underneath the table:

Level 1 : includes financial Instrument measured using quoted prices (unadjusted) in active markets for identical assets and liabilities that the entity can access at the measurement date.

Level 2 : Includes financial Instruments which are not traded in active market but for which all significant inputs required to fair value the instrument are observable. The fair value is calculated using the valuation technique which maximises the use of observable market data.

Level 3: Includes those instruments for which one or more significant input are not based on observable market data.

The following table presents fair value hierarchy of assets and liabilities measured at fair value as of March 31, 2026: (in ₹ '000)

Particulars	Fair Value	Fair value measurement using		
		Level 1	Level 2	Level 3
Assets:				
Trade receivables				
Cash & cash equivalents		NOT APPLICABLE		
Bank Balances other than Cash and Cash Equivalents				
Other Current Assets				
Total	-	-	-	-
Liabilities:				
Borrowings				
Trade Payables				
Other Financial Liabilities				
Total	-	-	-	-

The following table presents fair value hierarchy of assets and liabilities measured at fair value as of March 31, 2025: (in ₹ '000)

Particulars	Fair Value	Fair value measurement using		
		Level 1	Level 2	Level 3
Assets:				
Cash & cash equivalents				
Total	-	-	-	-
Liabilities:		NOT APPLICABLE		
Borrowings				
Trade Payables				
Other Financial Liabilities				
Total	-	-	-	-

The carrying amount of cash and cash equivalents, trade receivables, other current assets, other liabilities, non current borrowings & trade payables are considered to be the same as their fair value due to their short term nature and are in close approximation of fair value.

Note : 25. CAPITAL MANANGEMENT

For the purpose of managing capital, Capital includes issued equity share capital and reserves attributable to the equity holders.

The objective of the company's capital management are to:

- Safeguard their ability to continue as going concern so that they can continue to provide benefits to their shareholders.
- Maximise the wealth of the shareholder.
- Maintain optimum capital structure to reduce the cost of the capital.

The capital of the company comprises only share capital and there is no borrowings/debt.

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Note : 26 Employee benefits

(in ₹ '000)

Particulars	As at 31 March 2026	As at 31 March 2025
Net defined benefit obligation (Gratuity)	-4,561.01	-1,568.08
Net defined benefit asset (Gratuity)	-	-
(Liability) recognised in Balance Sheet	**-4,561.01**	**-1,568.08**
Non-Current	-	-
Current	-4,561.01	-1,568.08
	-4,561.01	**-1,568.08**

For details about the related employee benefits expenses, refer note 20.

Defined contribution plans
The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contributions are charged to the Statement of Profit and Loss on an accrual basis. The amount recognised as an expense towards contribution to provident and pension fund for the year aggregated to ₹ 6401.45 (31 March 2025: ₹ 605.21). The balance amount charged to the Statement of Profit and Loss on an accrual basis pertains towards gratuity and esi.

Defined benefit plans
(a) The Company operates one post-employment defined benefit plan for gratuity. The gratuity plan entitles an employee, who has rendered at least five years of continuous service, to receive 15 days basic salary for each year of completed service at the time of retirement/exit.

(b) These defined benefit plans expose the Company to actuarial risks, such as currency risk, interest risk and market (investment) risk.

Inherent risk
The plan is defined benefit in nature which is sponsored by the Company and hence it underwrites all the risk pertaining to the plan. In particular, this exposes the Company, to actuarial risk such as adverse salary growth, change in demographic experience, inadequate return on underlying plan assets. This may result in an increase in cost of providing these benefits to employees in future. Since the benefits are lump sum in nature, the plan is not subject to longevity risk.

The following tables analyse present value of defined benefit obligations, expense recognised in Statement of Profit and Loss, actuarial assumptions and other information.

Reconciliation of the net defined benefit (asset)/ liability:

(in ₹ '000)

	Particulars	As at 31 March 2026	As at 31 March 2025
	(I) Reconciliation of present value of defined benefit obligation		
(a)	Balance at the beginning of the year	1,568.08	-
(b)	Current service cost	2,115.41	676.99
(c)	Interest cost	122.94	-
(d)	Past service cost	644.49	-
(e)	Benefits paid		-
(f)	Actuarial (gains) / losses recognised in other comprehensive income:		
	- change in financial assumptions	-657.60	-
	- change in demographic assumptions	-	-
	- experience adjustments	767.70	891.09
	Balance at the end of the year	**4,561.01**	**1,568.08**

Reconciliation of the net defined benefit (asset)/ liability: (contd.)

(in ₹ '000)

Particulars		As at 31 March 2026	As at 31 March 2025
(II) Reconciliation of present value of plan assets			
(a)	Balance at the beginning of the year	-	-
(b)	Interest income	-	-
(c)	Employer contributions	-	-
(d)	Benefits paid	-	-
(e)	Return on plan assets recognised in other comprehensive income	-	-
	Balance at the end of the year	**-**	**-**
(III) Net liability recognised in the Balance Sheet			
(a)	Present value of defined benefit obligation	-4,561.01	-1,568.08
(b)	Fair value of plan assets	-	-
	Net defined benefit obligations in the Balance Sheet	**-4,561.01**	**-1,568.08**
(IV) Expense recognised in Statement of Profit or Loss			
(a)	Current service costs	2,115.41	676.99
(b)	Interest costs	122.94	-
(c)	Expected return on plan assets	-	-
(d)	Past service costs	644.49	-
	Expense recognised in the Statement of Profit and Loss	**2,882.84**	**676.99**
(V) Remeasurements recognised in Other Comprehensive Income			
(a)	Actuarial gain/loss on obligations due to Change in Financial Assumption	-657.60	
(b)	Actuarial gain on defined benefit obligation	767.70	891.09
(c)	Return on plan asset excluding interest income	-	-
	Amount recognised in Other Comprehensive Income	**110.10**	**891.09**
(VI) Maturity profile of the defined benefit obligation:			
Expected Future payments (undiscounted):			
	Not Later than 1 year	32.70	8.78
	Later than 1 year and not later than 5 years	1,189.42	510.24
	More than 5 years	18,254.43	4,945.50
		19,476.54	**5,464.51**

Note:

The average duration of the defined benefit plan obligation at the end of the reporting period is 20 years (31 March 2025: 19)

Reconciliation of the net defined benefit (asset)/ liability:

Particulars		As at 31 March 2026	As at 31 March 2025
(VII) Actuarial assumptions			
Principal actuarial assumptions at the reporting date			
(a)	Discount rate (%)	7.84%	6.94%
(b)	Future salary growth (%)	6.00%	6.00%
(c)	Attrition rate (%)	1.00%	1.00%
(d)	Retirement age (years)	60	60
(e)	Expected average remaining working life of employee (years)	20	19
(f)	Mortality rate	IIAM 2012-2015 ULTIMATE	IIAM 2012-2015 Ultimate

Note:

(a) Assumptions regarding future mortality experience are set in accordance with the published rates under Indian Assured Lives Mortality (2012-15) Ultimate.

(b) The estimates of future salary increases considered in actuarial valuation takes into account of inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.

(c) Discount rate is based on the prevailing market yield of Indian Government securities as at the year end for the estimated term of the obligation.

(VIII) Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligations by the amounts shown below:

(in ₹ '000)

Particulars		As at 31 March 2026	As at 31 March 2025
(a)	Change in discount rate		
	Present value of obligation at the end of the year		
	- Effect due to increase of 0.50 %	4,246.53	1,461.27
	- Effect due to decrease of 0.50 %	4,910.57	1,686.79
(b)	Change in salary growth		
	Present value of obligation at the end of the year		
	- Effect due to increase of 0.50 %	4,913.99	1,686.95
	- Effect due to decrease of 0.50 %	4,241.01	1,460.22
(c)	Change in attrition rate		
	Present value of obligation at the end of the year		
	- Effect due to increase of 0.50 %	4,554.26	1,564.72
	- Effect due to decrease of 0.50 %	4,567.81	1,571.45
(d)	Change in mortality rate		
	Present value of obligation at the end of the year		
	- Effect due to increase of 10 %	4,563.29	1,568.37
	- Effect due to decrease of 10 %	4,558.73	1,567.78

(IX) Expected Contribution during the next annual reporting period

(in ₹ '000)

Particulars	As at 31 March 2026	As at 31 March 2025
The Company's best estimate of contribution during the next year	3,418.53	3,018.74

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Summary of material accounting policies and other explanatory information to the financial statements for the year ended 31 March 2026

Note : 27 In accordance with the Accounting Standard on " Related Party Disclosures", the disclosures in respect of Related Parties and transactions with them, as identified and certified by the management, are as follows:

Related party Disclosures :

List of Related Parties:

(a) Key Management Personnel

S. No.	Name	Designation
1	Shri Ankit Saraiya	Director
2	Shri Rajiv Agarwal	Director

(b) Details of Related parties and nature of relationship

S. No.	Name of the Related Party	Nature of Relationship
1	Techno Elecric & Engineering Company Limited	Holding company
2	Techno Infra Developers Pvt Ltd	Common Directorship of Majority Directors
3	Techno Digital Infra 2 Pvt. Ltd. (Techno Wind Power Pvt Ltd)	Common Directorship of Majority Directors
4	Techno Data Center Limited (Formerly - Techno Power Grid Co.Ltd)	Common Directorship of Majority Directors
5	Techno Digital Infra 1 Pvt. Ltd.	Common Directorship of Majority Directors

(c) Details of Related party transactions for the year

(in ₹ '000)

Nature of transaction	Transaction Value		Balance Outstanding	
	FY 2025-2026	FY 2024-2025	Year ended March 31, 2026	Year ended March 31, 2025
Techno Elecric & Engineering Company Limited				
Borrowings	2,20,197.71	12,018.41	-	12,018.41
Interest on loan	6,520.16	28.37	9.49	25.53
Operation expenses	3,945.30		-	
Trade payables	4,655.46		2,455.27	
Techno Infra Developers Pvt Ltd				
Operation expenses	5,735.62		-	
Trade payables	6,653.33		6,653.33	
Borrowings	2,54,383.23		2,54,383.23	
Interest on loan	199.10		179.19	

Note : 28 Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013, with respect to corporate social responsibility is not applicable to the Company

Note : 29 **Additional Regulatory Information**

No transactions to report for the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

a) Crypto or Virtual Currency
b) Benami Property held under Benami transactions (Prohibition) Act, 1988 (45 of 1988)
c) Loans and Advances repayable on demand or without specifying any terms or period of repayment to specified persons
d) Undisclosed income
e) Registration of Charges and satisfaction of Charges
f) Any advancement of fund through intermediary for other beneficiaries.
g) any transactions with companies struck off under Section 248 of the companies Act, 2013 or section 560 of Companies Act, 1956 during the financial year.
h) Relating to borrowed funds
   (i) Wilful defaulter
   (ii) Utilisation of borrowed fund and share premium
   (iii) Borrowings obtained on the basis of security of current assets
   (iv) Discrepancy in utilisation of borrowings
   (v) Current maturity of long term borrowings

Note : 30 Ratios

Ratio	Numerator	Denominator	Current Year	Previous Year	% Variance	Reason for variance
Current ratio	Current Assets	Current Liabilities	0.35	0.02	2075%	Increase in Current Assets
Debt-equity ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	(161.75)	(26.25)	516%	Loss due to increase in expenses
Inventory turnover ratio	Net sales	Average inventory =(Opening + Closing balance / 2)	NA	NA	NA	NA
Trade receivables turnover ratio	Net sales	Average trade debtors = (Opening + Closing balance / 2)	NA	NA	NA	NA
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Net Sales	Working Capital = current assets minus current liabilities	NA	NA	NA	NA
Net profit ratio	Net profit after tax	Net Sales	NA	NA	NA	NA
Return on capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	(2.19)	2.29	-196%	Due to loss and loan taken
Return on investment	Income Generated from Invested Fund	Average Invested Funds	NA	NA	NA	NA

Note : 31 **Code on Social Security**

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

Note : 32 **Audit trail (edit log)**

As per section 128 of the Companies Act , 2013 read with proviso to Rules 3(1) of the Companies (Accounts) Rules, 2014 ('the Account Rules') with respect to financial year commencing on 1 April 2023, has used an accounting software for maintaining its books of account. The audit trail (edit log) feature for any direct changes made at the database level enabled for the said accounting software used for maintenance of all accounting records by the Company. However, the audit trail (edit log) at the application level was operated throughout the year for all relevant transactions recorded in the software.

Note : 33 The previous year figures have been regrouped/reclassified, wherever necessary to conform to current presentation.

Notes forming part of Financial Statements
As per our report of even date

For and on behalf of the Board of Directors

For ACS & Co
Chartered Accountants
Firm Reg. No: 325716E

Susanta Satpathy
(Partner)
M. No. 069786
Place : Kolkata
Date: 22 May 2026

Ankit Saraiya
Director
DIN: 02771647

Rajiv Agarwal
Director
DIN : 00056650