PRAVEG RANNUTSAV PRIVATE LIMITED

AUDIT REPORT FOR

FY 2025-26

KPSJ & ASSOCIATES LLP
Chartered Accountants

B -1002, Mondeal Square,Nr.Prahladnagar Garden, S.G. Highway Ahmedabad - 15
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INDEPENDENT AUDITOR'S REPORT

To,
The Members,
PRAVEG RANNUTSAV PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PRAVEG RANNUTSAV PRIVATE LIMITED** which comprise the balance sheet as at March 31, 2026, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, and Losses and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.
We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view

KPSJ & ASSOCIATES LLP FRN:124845W/W100209 AHMEDABAD CHARTERED ACCOUNTANTS 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 That Board of Director is also responsible for overseeing the company financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

b) 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.

c) 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.

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.

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

f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable to a private company. Hence reporting as per section 197 (16) is not required.

g) 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.

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) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations 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.

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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 that, 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;

b) The management has represented, that, to the best of its knowledge and belief that, 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; and

c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, however, the software does not have a feature of recording audit trail (edit log) facility. Therefore, we are unable to express our opinion regarding audit trail feature being tampered with or not.

vi. The Company has not declared or paid dividend during the year, hence compliance with section 123 of the Companies Act, 2013 is not applicable.

FOR: KPSJ & ASSOCIATES LLP
(CHARTERED ACCOUNTANTS)
(FRN: 124845W/W100209)

KEDAR LADDHA
(PARTNER)
(MEMBERSHIP NO. 101886)
UDIN: 26101886TJEOTE9353

PLACE: AHMEDABAD
DATE: 25/05/2026

ANNEXURE 'A' TO INDEPENDENT AUDITORS' REPORT

[Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the Members of PRAVEG RANNUSTAV PRIVATE LIMITED on AS Financial Statements for the year ended March 31, 2026]

(i) In respect of the Company's Property, Plant & Equipment and Intangible assets:

(a) (A) The Company does not have any Property, Plant and Equipment or Right-of-Use assets. Accordingly, the requirement to maintain proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment is not applicable.

(B) The company does not have any intangible assets for the period under review.

(b) The Company does not possess any Property, Plant and Equipment or Right-of-Use assets. Accordingly, the requirement of physical verification of such assets by the management during the year is not applicable.

(c) According to information and explanations given by the management, there are no Property, Plant and equipment are held in the name of company.

(d) 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 revalued its Property, plant and equipment (including Right-of-use assets) during the year.

(e) According to the 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 there under.

(ii) (a) The Company did not hold any inventory during the year. Accordingly, the requirements of Clause 3(ii)(a) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

(b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of Five Crore rupees, in aggregate, from banks or financial institutions;

(iii) 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 made any investments, 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 during the year under review; Hence, the provisions of Clause (iii) (a to f) of the said Order are not applicable to the Company.

(iv) In respect of loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits within the meaning of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Therefore, the reporting under requirements of paragraph 3 (v) of the order, is not applicable the company.

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(vi) The provisions of maintenance of Cost Records specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company for the period under review and accordingly paragraph 3 (vi) of the order is not applicable.

(vii) In respect of statutory dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been regularly deposited during the year by the company with the appropriate authorities.

(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

(vii) According to information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) According to information and explanation given to us,

(a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The company has not been declared willful defaulter by any bank or financial institution or other lender;

(c) The company has not accepted term loans for the period under review;

(d) The company has not funds raised on short term basis which have been utilized for long term purposes.

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the order is not applicable.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and hence reporting under clause 3(x)(b) of the order is not applicable.

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(xi)

(a) According to the information available with us, no fraud by the company and no fraud on the company has been noticed or reported during the year.

(a) According to the information available with us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; during the year and up to the date of this report.

(b) As represented to us by the management, there were no whistle-blower complaints received during the year and hence reporting under clause 3(xi)(c) of the order is not applicable.

(xii) The Company is not a Nidhi Company has complied and hence reporting under clause (xii) of the order is not applicable.

(xiii) The Company has not entered into transactions with related parties in compliance with the provisions of sections 177 and section 188 of the Act. Consequently, no disclosure of related party transactions is required under the applicable accounting standards in respect of such transactions.

(xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company.

(xv) According to the information given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Hence, the provisions of section 192 of Companies Act are not applicable to the company.

(xvi)

(a) According to the information given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Hence reporting under this clause not applicable to the company.

(b) According to the information given to us, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Hence reporting under this clause not applicable to the company.

(c) According to the information given to us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence reporting under this clause not applicable to the company.

(d) According to the information given to us, there is no Core Investment Company (CIC) within the Group (as defined in the core investment companies (Reserve Bank of India) Directions, 2016) and accordingly reporting under this clause not applicable to the company.

(xvii) According to the information given to us, the company has incurred cash losses in the Current financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the requirement

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(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 indicating that 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 our reporting is based on the facts up to the date of 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) In our opinion and according to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For: KPSJ & ASSOCIATES LLP
(Chartered Accountants)
(FRN: 124845W/W100209)

Kedar Laddha
(Partner)
(Membership No.101886)
UDIN: 26101886TJEOTE9353

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Place: Ahmedabad
Date: 25-05-2026

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

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 **PRAVEG RANN UTSAV PRIVATE LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management`s Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on 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 the 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 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 judgment, 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 authorities of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of the 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 the 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: KPSJ & ASSOCIATES LLP
(Chartered Accountants)
(FRN: 124845W/W100209)

Kedar Laddha
(Partner)
(Membership No.: 101886)
UDIN: 26101886TJEOTE9353

KPSJ & ASSOCIATES LLP
FRN: 124845W/W100209
INDIA
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Place: Ahmedabad
Date: 25-05-2026

PRAVEG RANNUTSAV PRIVATE LIMITED

CIN: U55101GJ2025PTC170971

BALANCE SHEET AS AT 31ST MARCH, 2026

Amount in Rs.

Particulars	Note No.	As at 31st March, 2026
I. EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Share Capital	2	1,00,000
(b) Reserves and Surplus	3	(78)
Non-Current Liabilities		
(a) Long-Term Borrowings		-
Current Liabilities		
(a) Trade Payables		
(b) Short-Term Provisions		
Total Equity & Liabilities		**99,922**
II.ASSETS		
Non-Current Assets		
(a) Long Term Loans & Advances		-
(b) Non Current Investments		
Current Assets		
(a) Inventories		
(a) Cash and cash equivalents	4	99,922
(b) Other current assets		
Total Assets		**99,922**
Notes to Accounts	1-5	

Significant Accounting Policies and notes attached there to form an integral part of Balance Sheet.

This is the Balance Sheet referred to in our Report of even date.

FOR, KPSJ & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.:124845W/W100209

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Kedar Laddha
Partner
Membership No. : 101886
UDIN:- 26101886TJEOTE9353

Place: Ahmedabad
Date:25/05/2026

For and Onbehalf of Board of Directors

Vishnukumar Patel
Director
DIN : 02011649

Kalpesh Patel
Director
DIN : 02493068

Place: Ahmedabad
Date:25/05/2026

PRAVEG RANNUTSAV PRIVATE LIMITED
CIN: U55101GJ2025PTC170971
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in Rs.

Sr. No	Particulars	Note No.	For the year ended 31st, March, 2026
I	Revenue from operations		-----
II	Other Income		-----
III	**III. Total Revenue (I +II)**		-----
IV	**Expenses:**		
	Cost of materials consumed		-----
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-----
	Employee Benefit Expense		-----
	Financial Costs		-----
	Depreciation and Amortization Expense		-----
	Other Expenses	5	78
	Total Expenses (IV)		78
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(78)
VI	Exceptional Items		-----
VII	Profit before extraordinary items and tax (V - VI)		(78)
VIII	Extraordinary Items		-----
IX	Profit before tax (VII - VIII)		(78)
X	**Tax expense:**		
	(1) Current tax		-----
	(2) Deferred tax		-----
	(3) Earlier year tax		-----
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	(78)
XII	Profit/(Loss) from discontinuing operations		-----
XIII	Tax expense of discounting operations		-----
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV	Profit/(Loss) for the period (XI + XIV)		(78)
XVI	Earning per equity share:		
	(1) Basic		(0.01)
	(2) Diluted		(0.01)
Notes to Accounts		1-5	

Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR, KPSJ & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.:124845W/W100209

KPSJ & ASSOCIATES LLP FRN:124845W/W100209 INDIA AHMEDABAD CHARTERED ACCOUNTANTS

[KEDAR LADDHA]
PARTNER
Membership No. : 101886
UDIN:- 26101886TJEOTE9353
Place: Ahmedabad
Date:25/05/2026

For and Onbehalf of Board of Directors

Vishnukumar Patel
Director
DIN : 02011649

Kalpesh Patel
Director
DIN : 02493068

Place: Ahmedabad
Date:25/05/2026

PRAVEG RANNUTSAV PRIVATE LIMITED

CIN: U55101GJ2025PTC170971

Notes Forming Integral Part of the Financial Statement as on 31st March, 2026

Note: 1 Share Capital

Amount in Rs.

Sr. No	Particulars	As at 31st March, 2026
1	**AUTHORIZED CAPITAL** 10,000 (Last year: NIL) Equity Shares of Rs.10 Each	1,00,000
		1,00,000
2	**ISSUED, SUBSCRIBED & PAID UP** Shares at the Beginning of The Accounting Period NIL (Last year: NIL) Equity Shares of Rs.10 Each	-
	Addition During Year 10,000 Equity Shares of Rs. 10/- Each	1,00,000
	Shares at The End of The Accounting Period 10,000 Equity Shares of Rs.10/- each	**1,00,000**

A Terms/Rights attached to Shares :

1	Each holder of Equity Shares of face value of Rs.10 each is entitled to one vote per share. The dividend is declared and paid on being proposed by the Board of Directors after the approval of the Shareholders in the ensuing Annual General Meeting.
2	In the event of liquidation of the company the holders of equity shares will be entitled to remaining assets of the company after or distribution of all liabilities. The distribution to equity share holders will be in proportion to the number of Equity Shares held by the Shareholders.

(B) Details of shareholder holding more than 5% shares in the Company

Name of Shareholder	As at 31st March, 2026	
	Number of Shares	%
Praveg Limited	10,000	100

(C) Shareholding of Promoters

Promoter Name	As at 31st March, 2026		
	No. of Shares	% of Total Shares	% Change during the year
Praveg Limited	10,000	100	-
Total	**10,000**	**100**	-

Note: 2 Reserve & Surplus

Sr. No	Particulars	As at 31st March, 2026
1	**Surplus (Profit & Loss Account)**	
	Balance brought forward from previous year	-
	Add: Profit for the period	(78)
	TOTAL.......	**(78)**

Note: 3 Cash & Cash Equivalent

Sr. No	Particulars	As at 31st March, 2026
1	**Cash-in-Hand**	-
	Sub Total (A)	-
2	**Bank Balance**	99,922
	Sub Total (B)	**99,922**
	Total [A + B]	**99,922**

Note: 4 Other Expenses

Sr. No	Particulars	For the year ended 31st, March, 2026
1	Bank charges	78
	TOTAL	**78**

PRAVEG RANNUTSAV PRIVATE LIMITED

CIN: U55101GJ2025PTC170971

Notes to Financial Statements for the year ended 31st March, 2026

NOTE: 1

I. SIGNIFICANT ACCOUNTING POLICIES

A) Basis of Preparation:
The financial statements are prepared on accrual basis, under the historical cost convention, in accordance with the generally accepted accounting principles in India, and the provisions of the Companies Act, 2013.

The financial statements are presented in Indian National Rupees (INR), unless otherwise indicated.

B) Use of Estimates & Judgements
The preparation of financial statements requires management to make estimates and assumptions that affect the reported balances of assets and liabilities, the disclosure of contingent liabilities as at the date of financial statement and reported amounts of income and expenses during the period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

D) Earnings per Share
Earning per shares is calculated as per AS- 20

E) Fixed Assets:
There were no fixed assets present in the company for period under review.

F) Provisions, Contingent Liabilities and Contingent Assets
Provisions are recognized when the company has present obligation as a result of past events, for which 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 for the amount of the obligation.

a) Contingent Assets are neither recognized nor disclosed in the financial assets.

G) Inventory :
Raw material, packing material, stores & spares are valued at cost on FIFO basis. Cost excludes refundable duty, taxes, cess etc, whereas, includes cost incurred in order to become marketable, or ready for use (as the case may be). During the year, the Company did not carry any inventory, and consequently, the value of inventory held at the close of the financial period is Nil.

H) Revenue Recognition :
The Company follows the Mercantile System of Accounting. All the income is accounted for on an accrual basis & on concept of going concern business, except otherwise stated. During the year, no revenue from operations has been recognized or accrued, as the Company did not engage in any commercial activities or fulfill any performance obligations during the financial period.

II. NOTES OF ACCOUNTS (OTHER NOTES)

1. Schedule "2"to "5" form an integral part of Balance Sheet and Profit & Loss Account and are duly authenticated.

2. As required by Accounting Standard – 18 "Related Party Disclosures" notified under the Companies (Accounting Standard) Rules, 2006, there were no related parties transactions entered into by the company during the period under review. Auditor has relied upon the same.

3. The Company does not have any earning in the foreign exchange nor did it incur any expenditure in foreign currency.

PRAVEG RANNUTSAV PRIVATE LIMITED

CIN: U55101GJ2025PTC170971

Notes to Financial Statements for the year ended 31st March, 2026

4. Cash Balance is taken certified by the Management at 31st March, 2026.

5. Contingent Liabilities outstanding as at 31st March, 2026 includes Bank Guarantee Rs Nil

6. The management has identified micro and small enterprises as defined under Micro, Small and medium Enterprises Development Act, 2006 (MSMED) on the basis of information made available by the supplier or vendors of the company. Based on the information available with the Company, as at the year end, there are no dues to micro and small Enterprises that are reportable under MSMED Act, 2006. Auditor has relied upon the same.

7. The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year and comparative period.

8. The Company has not entered into any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

9. As at the reporting dates, none of the charges or satisfaction of charges are yet to be registered with ROC beyond the statutory time limit.

10. The provisions relating to number of layers prescribed under clause (87) of Section 2 of the Companies Act. 2013 read with Companies (Restriction on number of layers) Rules, 2017 are not applicable to the company.

11. The company does not have any scheme of Arrangements approved by the competent Authority in terms of Section 230 to 237 of Companies Act, 2013.

12. The Company does not hold any Benami Properties. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder.

13. There are no transactions that has not been recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

14. Previous year figures have been regrouped and rearranged wherever necessary.

As per our report of even date

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
FRN: 124845W / W100209

KPSJ & ASSOCIATES LLP FRN:124845W/W100209 INDIA AHMEDABAD CHARTERED ACCOUNTANTS

KEDAR LADDHA
Partner
M.NO. 101886
UDIN: 26101886TJEOTE9353

Place: Ahmedabad
Date: 25/05/2026

Signature to all Notes "1" to "5"

For and On behalf of Board of Directors,

VISHNUKUMAR PATEL	**KALPESH PATEL**
Director	**Director**
DIN: 02011649	**DIN: 02493068**

Place: Ahmedabad
Date: 25/05/2026