AUDIT REPORT
&
ANNUAL STATEMENTS

FIN. YEAR: 2025-2026

ALUWIND CLEAN TECH PRIVATE LIMITED

MUMBAI

R Kejriwal & Co, Chartered Accountants
2, AASTHA, 2/906, Hira Modi Sheri, Ring Road, Surat. Mob: 8200191986

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Aluwind Clean Tech Private Limited

Report on the Audit of the Financial Statements:

Opinion:

We have audited the accompanying financial statements of **Aluwind Clean Tech Private Limited** ("The Company") which comprises the Balance Sheet as on 31st March 2026 the Statement of Profit and Loss and Cash Flow statement for the year ended 31st March 2026 and notes to 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 31st March 2026 and its profit (or Loss) 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 entity 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have not determined any matters to be the key audit matters to be communicated in our report.

Management's Responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (''the Act'') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor’s Responsibility 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 reasonably could 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; to design and perform audit procedures responsive to those risks; and to obtain audit evidence that is sufficient and appropriate to provide a basis for the auditor’s opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are 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 financial statements or, if such disclosures are inadequate, to modify the opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor’s report. However, future events or conditions may cause an entity 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors (i) planning the scope of our audit work and in evaluating the result 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 communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report), Order, 2020, issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 (hereinafter referred to as 'order'), and on the basis of test check as we considered appropriate and according to information and explanation provided to us, we enclose in the Annexure "A" statement on the matters specified in paragraphs 3 and 4 of the said Order.

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

   2.1 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

   2.2 In our opinion, proper books of account as required by law have been kept by the company from our examination of those books.

   2.3 The Balance Sheet, Profit and Loss statement and Cash Flow Statement dealt with by this report are in agreement with the books of account.

   2.4 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

   2.5 On the basis of written representations received from the directors, as on March 31, 2026, taken on record by the Board of directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director under section 164(2) of the Act

   2.6 With respect to the adequacy of internal financial controls over financial reporting of the company and the operative effectiveness of such controls, refer to our separate report in "Annexure B";

   2.7 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, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

   2.8 With respect to the others 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) There were no pending litigations which would impact the financial position of the company.

      (ii) The company did not have any material foreseeable losses on long term contracts including derivative contracts.

      (iii) There were no amounts which were required to be transferred to the Investor Education and Protection fund by the company.

      (iv)(i) As per management representation letter, no funds other than disclosed by way of notes to accounts 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 entities, 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;

      (ii) There were no funds which have been received by the company from any person(s) or entities, 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

      (iii) The company does not contain any material mis-statement on the above representations under sub-clause (i) and (ii).

      (v) No dividend has been declared by the Company during the year.

      (vi) Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, which included test checks, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules,2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any audit or examination of the audit trail.

For R Kejriwal & Co
Chartered Accountants.
Firm Reg. No. 133558W

Place: Surat
Date: 30.04.2026

KHUSHBOO NAYANBHAI SHAH
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Date: 2026.04.30 20:41:03 +05'30'

Khushboo Shah
Partner
M. No. 171607
PAN: AAPFR9048C
UDIN: 26171607MLXUEV2356

ALUWIND CLEAN TECH PRIVATE LIMITED
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Annexure "A" to Auditors' Report

(The Annexure referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" in our Independent Auditor's Report to the members to the members of ALUWIND CLEANTECH PRIVATE LIMITED as on the financial statements for the year ended March 31, 2026)

As required by the Companies (Auditors Report) Order, 2020 and according to the information and explanations given to us during the course of the audit and on the basis of such checks of the books and records as were considered appropriate we report that:

1		**Property, Plant, Equipment and Intangible Assets**	
	(a)	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant, equipment and intangible assets.	Yes
	(b)	Whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	The management have conducted physical verification of fixed assets in accordance with its policy of physical verification in a phased manner. In our opinion, such frequency is reasonable having regard to the size of the Company and the nature of its fixed assets. As explained to us, the discrepancies noticed on physical verification as compared to book records maintained, were not material and have been properly dealt with in the books of account.
	(c)	Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.	NA
	(d)	Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer.	No
	(e)	Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.	No
2		**Inventories**	
	(a)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, how they have been dealt with in the books of account;	The management have conducted physical verification of inventory in accordance with its policy of physical verification. In our opinion, the physical verification process is reasonable having regard to the size of the Company and the nature of its inventory. As explained to us, the discrepancies noticed on physical verification as compared to book records maintained, were not material and have been properly dealt with in the books of account.
	(b)	Whether Company has availed Working Capital Loan(s) from banks or financial institutions by pledging current assets and the sanction limit(s) by combining limit of all banks or financial institutions exceed Rs 5 Crore and if so. Whether quarterly result or statement filed by the company with such banks or financial institutions are in line with the accounting books.	NA
3		**Investments, guarantees, securities and loans**	
		Whether the company has made investment in, provide any guarantee or security or granted any loans, secured or unsecured to companies, firms, LLPs or any other parties.	No
	(a)	Whether the investment made, guarantees provided, security given and terms and conditions of the grant of such loans are not prejudicial to the company's interest;	NA
	(b)	Whether receipt of the principal amount and interest are regular. If not provide details thereof; and	NA
	(c)	if amount is overdue then total amount overdue for more than 90 days and whether reasonable steps have been taken by the company for recovery of the principal and interest;	NA
	(d)	Whether any loan or advances granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loan given to the same party, If so, specify the aggregate amount of such dues renewed or extended or settled by fresh loan and the percentage of the aggregate to the total loans or advances in the nature of loan granted during the year.	NA

	(e)	whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to promoters, related parties as defined in clause (76) of the section 2 of the companies Act 2013	NA
4		**Loans, Investments and guarantees**	
		In respect of loans, investments and guarantees, whether provisions of Section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.	As explained to us and from the records verified, the company has complied the provision of section 185 and 186 of The Companies Act, 2013.
5		**Deposit**	
		In case the company has accepted deposits, whether 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, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	No
6		**Cost Records**	
		Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained;	NA
7		**Statutory dues**	
	(a)	whether the company is 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, and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.	According to the information and explanations given to us and the record examined by us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues applicable to it. There were no arrears as at, 31st March, 2026 for a period of more than six months from the date they became payable.
	(b)	Where dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute).	NA
		Particulars **F.Y.**	**AMOUNT (In lakhs.)** **STATUS**
		NIL	
8		**Income Disclosed in Tax Assessment but not properly accounted in Books of Accounts.**	
		Whether any transactions not recorded in books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded by the company in the books of accounts during the year.	NA
9		**Default in Repayment**	
	(a)	Whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? If yes, the period and amount of default to be reported (in case of banks and financial institutions, lender wise details to be provided).	No
	(b)	Whether the company has been disclosed wilful defaulter by any financial institution (including Banks)	No
	(c)	Whether term loan were applied for the purpose for which the loans were obtained, if not, the amount of loan so diverted and the purpose for which it is used.	NA
	(d)	Whether fund raised on short term basis have been utilised for long term purpose, if yes, the nature and amount to be indicated	No

	(e)	Whether the company has taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transaction and the amount in each case.	NA
	(f)	Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, provide details thereof and also report if the company has defaulted in repayment of such loan raised.	NA
10		**Money raised**	
	(a)	Whether moneys raised by way of initial public offer or further public offer (including debt instrument) were applied for the purposes for which those are raised. If not, the details together with delays / default and subsequent rectification, if any, as may be applicable, be reported;	NA
	(b)	Whether the company has made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review and if so, as to whether the requirement of Section 42 and section 62 of the Companies Act, 2013 have been complied with and the fund raised have been used for the purpose for which the fund were raised, if not , the details in respect of amount involved and nature of non compliances.	No
11		**Fraud**	
	(a)	Whether any fraud by the company or any fraud on the Company by its officers/ employees has been noticed or reported during the year; If yes, the nature and the amount involved be indicated.	To the best of our knowledge and according to the information and explanations given to us, there have been no cases of fraud on or by the Company noticed or reported during the year under report
	(b)	whether any 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;	Nil
	(c)	whether the auditor has considered whistle-blower complaints, if any, received during the year by the company	Nil
12		**Nidhi Company**	
		Whether the Nidhi Company has complied with the Net Owned Fund in the ratio of 1:20 to meet out the liability and whether the Nidhi Company is maintaining 10% liquid assets to meet out the unencumbered liability.	NA
13		**Related Parties Transactions**	
		Whether all transactions with the related parties are in compliance with Section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.	As per the information and explanation provided to us and records produced before us, the company has complied with the provisions.
14		**Internal Audit**	
		Whether the company has an internal audit system commensurate with the size and nature of its business, if Yes, whether the reports of the Internal Auditors for the period under audit were considered.	NA
15		**Non-cash Transactions**	
		Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether provisions of Section 192 of Companies Act, 2013 have been complied with.	NA
16		**Registration with RBI**	
	(a)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration is obtained.	NA
	(b)	Whether the company has conducted Non-Banking or Housing Finance activities without a valid Certificate of Registration (CoR) from RBI as per Reserve Bank of India Act, 1934	NA

	(c)	Whether the company is Core Investment Company (CIC) as defined in the regulations made by the RBI, if so, whether it continue to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria.	NA
	(d)	Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	NA
17		**Cash Losses**	
		Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year if so the amount of cash losses.	NA
18		**Resignation of Previous Statutory Auditor**	
		Whether there has been any resignation of the Statutory Auditor during the year, if so, whether consideration has been taken for the issues, objections or concerns raised by the outgoing auditors	NA
19		**Material Uncertainty**	
		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, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	Yes
20		**Corporate Social Responsibility**	
	(a)	whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	NA
	(b)	whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	NA
21		**Qualification or Adverse Remark for CFS Companies**	
		Whether there have been any qualification or adverse remark by the respective auditors in the Companies (Auditor's Report) order (CARO) reports of the companies included in the Consolidated Financial Statement, if yes the details of the companies and the paragraph number of the CARO report containing the qualifications or adverse remark.	NA

For R Kejriwal & Co
Chartered Accountants

KHUSHBOO NAYANBHAI SHAH
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Khushboo Shah
Partner
M No: 171607
FRN: 133558W
Place: Surat
Date: 30.04.2026

ANNEXURE - B TO THE 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 **ALUWIND CLEAN TECH PRIVATE LIMITED** ("The Company") as of 31 March 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 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 ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

We have relied on the report on internal controls over financial reporting as prepared by the management for evaluating the design and operating effectiveness of internal controls. We have carried out our own procedures to assess the adequacy and appropriateness of such reliance and to corroborate the results where necessary. Our audit includes 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 controls based on the assessed risk and corroborative audit procedures.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, and based on our audit and the report of the independent third-party internal control reviewer, the Company has, in all material respects, maintained adequate internal financial controls over financial reporting as of **31 March 2026**, and such internal financial controls were operating effectively based on the 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 ICAI.

For R Kejriwal & Co.
Chartered Accountants
Firm Reg. No. 133558W

KHUSHBOO NAYANBHAI SHAH
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Date: 2026.04.30 20:41:44 +05'30'

Place: Surat

Date: 30.04.2026

Khushboo Shah
Partner
Membership No. -171607
PAN: AAPFR9048C

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CIN- U81299MH2025PTC448854
Shop No.16 Mitha Nagar, Municipal Shopping Centre, Goregaon(West), Mumbai, Maharashtra, India, 400104
Email: aluwindcleantechcompliance@gmail.com

BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 2026 **(Amount in Lacs)**

		Notes	As at March 31, 2026
EQUITY AND LIABLITIES			
I	**Shareholders' Funds**		
	Share Capital	3	1.00
	Reserves and Surplus	4	(7.46)
	Money received against share warrants		
			(6.46)
II	**Share Application Money pending allotment**		**-**
III	**Non-Current Liabilities**		
	Long Term Borrowings	5	15.29
	Deferred Tax Liabilities(Net)		-
	Other Long term Liabilities		-
	Long-term provisions		-
			15.29
IV	**Current Liabilities**		
	Short term Borrowings		-
	Trade Payables		
	- Total outstanding dues of micro and small ent. and		-
	- Total outstanding dues other than micro and small ent.		-
	Other current liabilities	6	6.47
	Short Term Provisions		-
			6.47
	TOTAL		**15.29**
ASSETS			
I	**Non-Current Assets**		
	Property, Plant and Equipment and Intangible assets	7	
	- Property, Plant and Equipment		11.17
	- Intangible assets		-
	- Capital work-in-progress		-
	- Intangible Assets under development		-
	Non-current investments		-
	Deferred tax assets (net)		-
	Long term Loans and Advances		-
	Other Non-Current Assets	8	0.10
			11.27
II	**Current Assets**		
	Current Investments		-
	Inventories		-
	Trade Receivables		-
	Cash and Cash Equivalents	9	2.49
	Short Term Loans and Advances		-
	Other Current Assets	10	1.54
			4.03
	TOTAL		**15.29**
III	**Significant Accounting Policies**	2	

See accompanying notes to the financial statements.

As per our report of even date

For R Kejriwal & Co
Chartered Accountants

KHUSHBOO NAYANBHAI SHAH
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Khushboo Shah
Partner
M No: 171607
FRN: 133558W

Place: Surat
Date: 30.04.2026

For and on behalf of the Board

NIRAJ MURLI MANOHAR KABRA
NIRAJ MURLI MANOHAR KABRA 2026.04.30 20:02:36 +05'30'

Niraj Murli Manohar Kabra
Managing Director
DIN:11117566

AKSHAT KABRA
AKSHAT KABRA 2026.04.30 20:01:36 +05'30'

Akshat Kabra
Director
DIN:11117565
Place: Mumbai

ALUWIND CLEAN TECH PRIVATE LIMITED
CIN- U81299MH2025PTC448854
Shop No.16 Mitha Nagar, Municipal Shopping Centre, Goregaon(West), Mumbai, Maharashtra, India, 400104
Email: aluwindcleantechcompliance@gmail.com

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

(Amount in Lacs)

		Note	For the year ended March 31, 2026
I	**Income**		
	Revenue From Operations (Net)		-
	Other income		-
	TOTAL INCOME		**-**
II	**Expenditure**		
	Cost of Materials Consumed		-
	Purchase of Stock In trade		-
	Changes in inventory of finished goods, work-in-progress and Stock-in-Trade		-
	Employee benefit expenses	11	6.19
	Finance cost	12	0.32
	Depreciation & Amortization		-
	Other Expenses	13	0.96
	TOTAL EXPENDITURE		**7.46**
III	Profit before Exceptional & Extraordinary items & tax		(7.46)
	Add/(less) exceptional items		-
IV	Profit before extraordinary items and tax		(7.46)
	Add/(less) Extraordinary items		-
V	**Profit Before Tax**		**(7.46)**
	Tax expense:		
	Current Tax		-
	Deferred Tax		-
	Earlier year Taxes		-
VI	**Profit /(Loss) from Continuing Operations**		**(7.46)**
VII	Profit /(Loss) from Discontinuing Operations		
	Less: Tax Expenses of Discontinuing Operations		-
VIII	**Profit /(Loss) from Discontinuing Operations after Tax**		-
IX	**Profit / (Loss) for the year**		**(7.46)**
X	**Earning per Equity Share**		
	Basic		-74.59
	Diluted		-74.59
XI	**Notes on accounts**		

As per our report of even date

For R Kejriwal & Co
Chartered Accountants

KHUSHBOO NAYANBHAI SHAH
Digitally signed by KHUSHBOO NAYANBHAI SHAH
Date: 2026.04.30 20:42:28 +05'30'

Khushboo Shah
Partner
M No: 171607
FRN: 133558W

Place: Surat
Date: 30.04.2026

For and on behalf of the Board

NIRAJ MURLI MANOHAR KABRA
NIRAJ MURLI MANOHAR KABRA
2026.04.30 20:03:24 +05'30'

Niraj Murli Manohar Kabra
Managing Director
DIN:11117566

AKSHAT KABRA
AKSHAT KABRA
2026.04.30 20:00:58 +05'30'

Akshat Kabra
Director
DIN:11117565
Place: Mumbai

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Amount in Lacs)

		31.03.2026
A	**Cash flow from operating activities:**	
	Net Profit before tax as per Profit And Loss A/c	(7.46)
	Adjusted for:	
	Depreciation	-
	Finance cost	0.32
	Operating Profit Before Working Capital Changes	**(7.14)**
	Adjustments for Working Capital Changes:	
	Decrease/(Increase) in Inventories	-
	Decrease/(Increase) in Trade Receivables	-
	Decrease/(Increase) in Short Term Loan & Advances	-
	Decrease/(Increase) in Other Current Assets	(1.54)
	Increase/(Decrease) in Trade Payable	-
	Increase/(Decrease) in Other Current Liabilities	6.47
	Increase/(Decrease) in Short Term Provisions	-
	Cash Generated From Operations	**(2.21)**
	Direct Tax Paid	-
	Net Cash Flow from/(used in) Operating Activities:	**(2.21)**
B	**Cash Flow From Investing Activities:**	
	Purchase of Fixed Assets	(11.17)
	Sale of Fixed Assets	-
	Proceeds from other investment	-
	Decrease/(Increase) in Other Non-Current Assets	(0.10)
	Decrease/(Increase) in Long Term Loan & Advances	-
	Increase/(Decrease) in Long Term Provisions	-
	Net Cash flow from /(Used in) Investing Activities:	**(11.27)**
C	**Cash Flow from Financing Activities:**	
	Proceeds From Share Capital	1.00
	Proceeds From Share Premium	-
	Proceeds from Long Term Borrowings	15.29
	Proceeds from Short-term Borrowings	-
	Finance cost	(0.32)
	Net Cash Flow from/(used in) Financing Activities	**15.97**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**2.49**
	Cash & Cash Equivalents As At Beginning of the Year	-
	Cash & Cash Equivalents As At End of the Year	**2.49**

As per our report of even date

For R Kejriwal & Co
Chartered Accountants
KHUSHBOO NAYANBHAI SHAH
Digitally signed by KHUSHBOO NAYANBHAI SHAH
Date: 2026.04.30 20:42:48 +05'30'
Khushboo Shah
Partner
M No: 171607
FRN: 133558W

Place: Surat
Date: 30.04.2026

For and on behalf of the Board of Directors
NIRAJ MURLI MANOHAR KABRA
NIRAJ MURLI MANOHAR KABRA
2026.04.30 20:05:03 +05'30'
Niraj Murli Manohar Kabra
Managing Director
DIN:11117566
AKSHAT KABRA
AKSHAT KABRA
2026.04.30 20:00:15 +05'30'
Akshat Kabra
Director
DIN:11117565
Place: Mumbai

NOTE-1 CORPORATE INFORMATION:

ALUWIND CLEAN TECH PRIVATE LIMITED is a private company domiciled in India and was incorporated on May 21, 2025. The address of its corporate office is at Shop No 16 Mitha Ngr, Municipal Shopping Centre, Goregaon (Mumbai), Mumbai, Goregaon West, Maharashtra, India, 400104. The company is engaged in the business of providing cleaning, maintenance, and facility management services for buildings and infrastructure, including facade cleaning, inspection, restoration, waterproofing, and painting, using traditional access systems and advanced technologies.

NOTE-2 SIGNIFICANT ACCOUNTING POLICIES :

2.1 Basis of Preparation and presentation of Financial Statements:

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention, except for the following:

These financial statements have been prepared on a historical cost basis.

The financial statements are presented in Indian Rupee (INR/₹). All the values are rounded off to the nearest lakhs, except when otherwise indicated.

2.2 Use of Estimates:

The preparation of financial statements in conformity with IGAAP requires the Management of the Company to make judgements, estimates and assumptions in the application of the accounting policies that affect the reported amounts of assets, liabilities, income, expenses and disclosure of contingent assets and liabilities. Accounting estimates could change from period to period. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgements based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

2.3 Current versus non-current classification

The Company presents assets and liabilities in the Statement of Assets and Liabilities based on current / non-current classification.

An asset it is classified as current when it is:
• Expected to be realised or intended to be sold or consumed in normal operating cycle,
• Held primarily for the purpose of trading,
• Expected to be realised within 12 months after the reporting period, or
• Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.
All other assets are classified as non-current.

A liability is classified as current when:
• It is Expected to be settled in normal operating cycle,
• It is held primarily for the purpose of trading,
• It is due to be settled within 12 months after the reporting period, or
• 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.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has determined its operating cycle, as explained in schedule III of the Companies Act, 2013, as twelve months, having regard to the nature of business being carried out by the Company. The same has been considered for classifying assets and liabilities as current and non-current while preparing the financial statements.

2.4 Cash and cash equivalents:

Cash and cash equivalents in the balance sheet comprise cash on hand and at banks and short-term investments with original maturity of three months or less, which are subject to an insignificant risk of changes in value. It also includes fixed deposits made by the Company, which are marked as lien against the bank guarantees offered by the Company.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

2.5 Revenue recognition:

The Company derives revenue primarily from Annual Maintenance Contracts (AMC) relating to cleaning, maintenance, facility management, facade cleaning, inspection, restoration, waterproofing, and other allied services. The company recognises the revenue in accordance with AS 9 – Revenue Recognition.

Revenue from AMC services is recognized on a time proportion basis over the period of the contract, as the services are rendered continuously and the benefits are consumed by the customer during the contract period.

Revenue excludes amounts collected on behalf of government authorities such as Goods and Service Tax (GST), returns, trade allowances, rebates and amounts collected on behalf of third parties.

Amounts received in advance from customers towards AMC services are recorded as Advance from Customers (Unearned Revenue) and are recognized as revenue over the tenure of the respective contracts. Revenue from one-time or non- AMC services, if any, is recognized upon completion of services or as and when the services are rendered, depending on the terms of the contract.

2.6 Property, Plant and Equipment and Intangible Assets:

Items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

Cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, but includes import duties and other non – refundable purchase taxes and any directly attributable costs of bringing the asset to working condition and location for its intended use, including relevant borrowing costs.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repair and maintenance cost are charged to the Statement of Profit and Loss during the period in which they were incurred.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Material items such as spare parts, stand-by equipment and service equipment are classified as property, plant and equipment when they meet the definition of property, plant and equipment as specified in AS 10 – Property, Plant and Equipment.

An item of property, plant, and equipment is derecognised upon its disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on disposal of the item of property, plant and equipment is included in the Statement of Profit and Loss.

Capital subsidy receivable, if any has been deducted from the gross block of the Property, Plant & equipments.

An item of property, plant and equipment that is not ready for its intended use on the date of the Balance Sheet is disclosed as “Capital work-in-progress”.

Intangible assets are stated at the original cost net of tax/duty credits availed if any, less accumulated amortization and cumulative impairment. Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Intangible assets are amortised over their useful life as follows:
• Specialised software: over a period of six years.
• Technical know-how: over a period of six years in case of foreign technology and three years in the case of indigenous technology.
• Development costs for new products: over a period of five years.

Administrative and other general overhead expenses that are specifically attributable to acquisition of intangible assets are allocated and capitalised as a part of the cost of the intangible assets. Intangible assets not ready for the intended use on the date of the Balance Sheet are disclosed as “intangible assets underdevelopment”. Amortisation on impaired assets is provided by adjusting the amortisation charges in the remaining periods so as to allocate the asset’s revised carrying amount over its remaining useful life.

2.7 Depreciation And Amortization:

Depreciation is the systematic allocation of the depreciable amount of property, plant and equipment over its useful life and is provided on a WDV method as prescribed in Schedule II to the Companies Act, 2013 (“the Act”) or as per technical assessment by the Management.

Freehold land with indefinite life is not depreciated.

Depreciable amount for property, plant and equipment is the cost of property, plant and equipment less its estimated residual value. The useful life of property, plant and equipment is the period over which it is expected to be available for use by the Company or the number of production or similar units expected to be obtained from it by the Company. The Company has considered the useful lives prescribed by Schedule II of the Act, for the purpose of depreciating its property, plant and equipment.

Depreciation on additions is provided on a pro – rata basis from the month of installation or acquisition and in case of projects from the date of commencement of commercial production. Depreciation on deductions / disposals is provided on a pro-rata basis up to the month preceding the month of deduction / disposals.

2.8 Impairment:

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine:
• the provision for impairment loss, if any; and
• the reversal of impairment loss recognised in previous periods, if any.

Impairment loss is recognised when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:
• in the case of an individual asset, at the higher of the net selling price and the value in use;
• in the case of a cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of the cash generating unit’s net selling price and the value in use.

Value in use is determined as the present value of estimated future cash flows from the continuing use of an asset and from its disposal at the end of its useful life.

2.9 Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the Special purpose Interim Financial statements at lower of cost and fair value determined for each category separately. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

2.10 Finance Cost:

General and specific borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of such asset till such time the asset is ready for its intended use and borrowing cost are being incurred. A qualifying asset is an asset that necessarily takes a substantial time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period they are incurred.

Borrowing cost includes interest expense, commitment charges, amortisation of discounts and ancillary costs incurred in connection with borrowing of funds. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

2.11 Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, bonus element in right issue, share split, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.12 Income Taxes:

Current Income Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities in accordance with the Income-tax Act, 1961.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred Tax

Deferred tax is recognised on timing differences between the income accounted in financial statements and the taxable income forthe year, and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred tax assets relating to unabsorbed depreciation/business losses/losses under the head “capital gains” are recognised and carried forward to the extent there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

2.13 Provision, Contingent Liabilities and Contingent Assets:

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event and 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. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed 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 is not recognized because it is not probable that an outflow of resources will be required to settle the obligation or reliable estimate of the same is possible. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably.

A contingent asset is not recognised unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent asset are disclosed.

Contingent assets and liabilities are reviewed at each balance sheet date.

2.14 Commitments:

Commitments are future liabilities for contractual expenditure. Commitments are classified and disclosed as follows:

- Estimated amount of contracts remaining to be executed on capital account and not provided for,
- Uncalled liability on shares and other investments partly paid,
- Funding related commitment to subsidiary, associate and joint venture companies and,
- Other non-cancellable commitments, if any, to the extent they are considered material and relevant in the opinion of management.

Other commitments related to sales/procurements made in the normal course of business are not disclosed to avoid excessive details.

2.15 Extraordinary and Exceptional Items:

Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the financial statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.

On certain occasions, the size, type, or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.

2.16 Foreign Currency Transactions:

Foreign currency transactions are recorded on initial recognition in the reporting currency, using the exchange rate at the date of the transaction.

Subsequently, at each Balance Sheet date, foreign currency monetary items are reported using the closing rate, whereas non-monetary items are carried at historical cost, determined using the exchange rate at the date of the transaction.

Exchange differences that arise on settlement of monetary items or on reporting of monetary items at each Balance Sheet date at the closing rate are recognised as income or expense in the period in which they arise.

NOTES FORMING PART OF FINANCIAL STATEMENTS

PARTICULARS	(Amount in Lacs) As at March 31, 2026
NOTE 3	
SHARE CAPITAL	
AUTHORISED	
10,000 Equity shares of Rs.10 each	1.00
	1.00
ISSUED CAPITAL	
10,000 Equity Shares of Rs. 10/- each	1.00
(Previous year: Nil)	**1.00**
SUBSCRIBED AND FULLY PAID UP CAPITAL	
10,000 Equity Shares of Rs. 10/- each	1.00
(Previous year: Nil)	**1.00**
SUBSCRIBED BUT NOT FULLY PAID UP CAPITAL	-
	-

Shares outstanding	As at March 31, 2026 Equity Shares Number	In Rs
Shares outstanding at beginning of the year	-	-
Shares issued during the year	10,000	1.00
Shares bought back during the year	-	-
shares outstanding at end of the year	10,000	1.00

Shareholder(s) holding more than 5% shares	As at March 31, 2026 No. of shares held	% of holding
Equity shares of Rs.10 each		
Akshat Kabra	1,000	10.00%
Niraj Murli Manohar Kabra	2,000	20.00%
Govinda Jagmohan kabra	1,000	10.00%
Aluwind Infra-Tech Limited	6,000	60.00%

Unpaid calls	As at March 31, 2026
By Directors	Nil
By Others	Nil

Shares Held by Promoters as on March 31, 2026:

S.no	Promoter Name	No. of shares held	% of holding
	Promoters:		
1	Akshat Kabra	1,000	10.00%
2	Niraj Murli Manohar Kabra	2,000	20.00%
3	Govinda Jagmohan kabra	1,000	10.00%

NOTE 4

RESERVES AND SURPLUS	**As at March 31, 2026**
Surplus	
Opening balance	-
(+)Net Profit/Net Loss	(7.46)
(+)Transfer from reserves	-
(-)Issue of bonus shares	-
(-)Proposed dividends	-
Closing Balance	**(7.46)**
Total Reserves & Surplus	**(7.46)**

Nature and purpose of each reserve: -

Surplus i.e. Balance in Statement of Profit and Loss- It is presented in the balance sheet as a component of shareholders' equity. The statement of Surplus i.e. Balance in statement of profit and loss shows the changes in profit and loss over a specific period.

NOTE 5

LONG TERM BORROWINGS	**As at March 31, 2026**
Unsecured loans	
From Relatives	15.29
	15.29

Repayment terms of loans and security details:

Unsecured loans:

(i) Loans from relative represent borrowings obtained by the Company at an interest rate of 9.00% per annum. These loans were taken for business purposes and are repayable on demand. However, as the Company does not forsee to repay the amounts within the next 12 months, they have been classified as long-term borrowings.

NOTE 6

OTHER CURRENT LIABILITIES	**As at March 31, 2026**
Audit fees payable	0.25
TDS payable	0.03
Professional tax payable	0.00
Director remuneration payable	6.00
Salary Payable	0.18
	6.47

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SCHEDULES FORMING PART OF BALANCE SHEET
NOTE 7

As at March 31, 2026

Property, Plant and Equipment and Intangible Assets:

(Amount in Lacs)

Description	Gross Block				Accumulated Depreciation				Net Block	
	Opening Balance	Addition	Deduction/ Adj	As at March 31, 2026	Opening Balance	For the Year	Adjustment	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Agriculture Spraying Drone	-	5.45	-	5.45	-	-	-	-	5.45	-
Cleaning Robot	-	0.42	-	0.42	-	-	-	-	0.42	-
Car	-	5.29	-	5.29	-	-	-	-	5.29	-
TOTAL	**-**	**11.17**	**-**	**11.17**	**-**	**-**	**-**	**-**	**11.17**	**-**
Previous Year	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Note: The asset was not put to use during the year, hence no depreciation charged during the year.

NOTE 8	-
OTHER NON CURRENT ASSETS	
Unsecured and Considered Good	
Security deposits	0.10
	0.10

NOTE 9	-
CASH AND CASH EQUIVALENTS	
Balance with schedule Banks:	
(i) In current accounts	2.49
Cash on Hand	-
	2.49

NOTE 10	-
OTHER CURRENT ASSETS	
Preliminary Expense	0.20
GST Receivable	1.34
	1.54

NOTE 11	**As at March 31, 2026**
EMPLOYEE BENEFIT EXPENSE	
Salaries and Wages	0.19
Directors Remuneration	6.00
	6.19

NOTE 12	**As at March 31, 2026**
FINANCE COST	
Interest on Unsecured Loan	0.32
	0.32

NOTE 13	**As at March 31, 2026**
OTHER EXPENSES	
Auditor's Remuneration	0.25
Business promotion expense	0.60
Amortisation of preliminary expense	0.05
Professional tax (Company)	0.03
Legal Expense	0.01
Registration fees	0.02
	0.96

Note 14

1) Balances of Loans and Advances, Debtors, Creditor, Banks are subject of confirmation & reconciliation.

2) Provision for current tax is made in the accounts on the basis of estimated tax liability as per the applicable provisions of the Income Tax Act 1961.

3) DIRECTORS' REMUNERATION:

	(Amount in Lacs) As at March 31, 2026
Remuneration	6.00

4) BREAK-UP OF AUDITORS REMUNERATION

	(Amount in Lacs) As at March 31, 2026
As Auditor	0.25
TOTAL:	**0.25**

5) Related Party Disclosure (AS 18)

The disclosures of transactions with the related parties as required by AS 18 "Related Party Disclosures" are given as under. Related parties have been identified on the basis of representation made by the management of the company and information available with the company.

i. Key Management Personnel:

Akshat Kabra	Director
Niraj Murli Manohar Kabra	Managing Director
Govinda Jagmohan Kabra	Director

ii. Relatives of Key Managerial Personnel:

Murli Manohar Kabra	Father
Mangla Kabra	Mother
Priyanka Akshat Kabra	Spouse
Radhika Govinda Kabra	Spouse
Sunita Kabra	Mother
Jagmohan Kabra	Father
Kiyansh Kabra	Son
Atharv Kabra	Brother

iii. List of Enterprises where individuals i.e. KMP and their relatives have significant influence:

Aluwind Infra-Tech Limited	Relative have significant influence (Holding company)
Murli Manohar Kabra HUF	Director is member
Jagmohan Kabra HUF	Director is member

iv. Transactions and outstanding balances with the related parties:

(Amount in Lacs)

Sr. No.	Name of party	Relationship	Nature of transaction in current year	Amount	Amount outstanding at year end
1	Niraj Murli Manohar Kabra	Managing	Director remuneration	6.00	6.00
2	Aluwind Infra-Tech Limited	Holding company	Loan taken	15.00	15.00
			Interest on loan	0.32	0.29
			Shares issued	0.60	0.60

6) Earnings per share :

Basic & Diluted EPS	As at March 31, 2026
Basic:	
Profit after tax as per accounts	(7.46)
Weighted average number of shares outstanding	10,000
Basic EPS	**(74.59)**
Diluted:	
Profit after tax as per accounts	(7.46)
Weighted average number of shares outstanding	10,000
Add: Weighted average no. of potential equity shares	-
Weighted average no. of shares o/s for diluted EPS	10,000
Diluted EPS	**(74.59)**

7) **(Amount in Lacs)**

The principal amount and the interest thereon due to any supplier as at the year end	The amount of payment made to the supplier beyond the appointed day and the interest thereon, during the year	The amount of interest due and payable for the period of delay in making payment	The amount of interest accrued and remaining unpaid at the end of the year	The amount of further interest remaining due and payable in the succeeding year
NIL	NIL	NIL	NIL	NIL

Dues to the Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information by the management. This has been relied upon by the auditors.

OTHER ADDITIONAL DISCLOSURES:

a. The Company does not have any benami property, where any proceeding has been initiated or pending against the company for holding any Benami Property.

b. The Company does not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 for the year ended 31st March, 2026.

c. The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

d. The company have not traded or invest in Crypto currency or Virtual currency during the financial year.

e. The company have not advanced or given loan or invested fund (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

f. The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

g. The company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

h. The Company has not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

i. The company has not granted any loans or advances in nature of loans to directors, promoters, KMP's and the Related parties during the year either jointly or severally whether repayable on demand or without specifying any terms or period.

j. The Title deeds of all the immovable properties owned and disclosed (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lesseee) in this financial statements are held in the name of the Company.

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

l. The Company has not borrowed from banks or financial institutions on the basis of security of current assets.

m. The Company has not entered into any scheme of arrangement which has an accounting impact on the current or previous financial year.

n. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, and there are no companies beyond the specified layers.

For R Kejriwal & Co.
Chartered Accountants
KHUSHBOO NAYANBHAI SHAH Digitally signed by KHUSHBOO NAYANBHAI SHAH Date: 2026.04.30 20:43:33 +05'30'
Khushboo Shah

Partner
M No: 171607
FRN: 133558W

Place: Surat
Date: 30.04.2026

For and on behalf of the Board
NIRAJ MURLI MANOHAR KABRA NIRAJ MURLI MANOHAR KABRA 2026.04.30 20:06:01 +05'30'
Niraj Murli Manohar Kabra
Managing Director
DIN:11117566
AKSHAT KABRA AKSHAT KABRA 2026.04.30 19:59:26 +05'30'
Akshat Kabra
Director
DIN:11117565
Place: Mumbai

ALUWIND CLEAN TECH PRIVATE LIMITED
CIN- U81299MH2025PTC448854
Shop No.16 Mitha Nagar, Municipal Shopping Centre, Goregaon(West), Mumbai, Maharashtra, India, 400104
Email: aluwindcleantechcompliance@gmail.com

Financial ratios:

	Ratios	Methodology	Variance	As on 31.03.2026
1.)	Current Ratio	Current assets/Current liabilities	NA	0.62
2.)	Debt Equity Ratio	Total debt/Shareholders Equity	NA	-2.37
3.)	Debt Service Coverage Ratio	Earning available for Debt Service/ Interest exp + Installment	NA	NA
4.)	Return On Equity Ratio	PAT-Preference Share dividend(if any)/ Shareholders Fund	NA	-1.15
5.)	Inventory Turnover Ratio	Cost of Goods Sold/Average inventory	NA	NA
6.)	Trade Receivables Turnover Ratio	Net Credit Sales / AverageTrade Receivable	NA	NA
7.)	Trade Payables Turnover Ratio	Net Credit purchases/Average trade payable	NA	NA
8.)	Net Capital Turnover Ratio	Net Sales or Receipt / Average Working Capital	NA	NA
9.)	Net Profit Ratio	Net profit/ Net Sales or Receipt × 100	NA	NA
10.)	Return On Capital Employed	Profit before Interest and Tax/Capital Employed × 100	NA	-80.91%
11.)	Return On Investment	Profit before Interest and Tax/Capital Employed × 100	NA	-80.91%

Reasons/ Comments for variances exceeding 25%

1 The company was incorporated on May 21, 2025; therefore, calculating variances for the ratios is not applicable for the current year.

Note:

		(Amount in Lacs) 31.03.2026
Capital employed	Total assets- Current liabilities	8.83

For R Kejriwal & Co
Chartered Accountants
KHUSHBOO NAYANBHAI SHAH Digitally signed by KHUSHBOO NAYANBHAI SHAH Date: 2026.04.30 20:43:59 +05'30'
Khushboo Shah

Partner
M No: 171607
FRN: 133558W

Place: Surat
Date: 30.04.2026

For and on behalf of the Board
NIRAJ MURLI MANOHAR KABRA NIRAJ MURLI MANOHAR KABRA 2026.04.30 20:07:09 +05'30'
Niraj Murli Manohar Kabra
Managing Director
DIN:11117566
AKSHAT KABRA AKSHAT KABRA 2026.04.30 19:58:40 +05'30'
Akshat Kabra
Director
DIN:11117565
Place: Mumbai

	(Amount in Lacs)
GROUPINGS:	**As on 31.03.2026**
UNSECURED LOAN:	
Aluwind Infra-Tech Limited	15.29
	15.29

ALUWIND CLEAN TECH PRIVATE LIMITED
CIN- U81299MH2025PTC448854
Shop No.16 Mitha Nagar, Municipal Shopping Centre, Goregaon(West), Mumbai, Maharashtra, India, 400104
Email: aluwindcleantechcompliance@gmail.com

FINANCIAL YEAR 2025-26
ASSESSMENT YEAR 2026-27

STATEMENT OF DEPRECIATION AS PER RATES PRESCRIBED UNDER INCOME TAX RULES 1962

(Amount in Lacs)

Description	Rate of Dep	Opening WDV	Addition more than 180 days	Addition Less Than 180 days	Deduction	TOTAL	Depreciation	WDV As on 31.03.2026
Agriculture Spraying Drone	15%	-	-	5.45		5.45	-	5.45
Cleaning Robot	15%	-	-	0.42	-	0.42	-	0.42
Car	15%	-	-	5.29	-	5.29	-	5.29
		-	**-**	**11.17**	**-**	**11.17**	**-**	**11.17**