

Khanna Durgesh & Associates

Chartered Accountants

*B-101, G.F, Double Storey, Ramesh Nagar,
New Delhi -110015*

Independent Auditor's Report

TO

**THE MEMBERS OF YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED,
NEW DELHI**

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying standalone financial statements of YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED ("The Company"), which comprise the Balance Sheet as at 31st March, 2026, Statement of Profit & Loss and statement of Cash Flow 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act read with the companies (Accounting standards) Rules 2021, (Accounting standards) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026 and its loss 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.

YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED - AUDIT REPORT - 2026



Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management Responsibility for 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 standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal Financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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 is also responsible for overseeing the company's 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 skepticism throughout the audit. We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) 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.
- e) 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 statements may be influenced. We consider quantitative materiality factors in (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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

- (1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), 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.
- (2) As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the company so far as it has appeared from examination of those books.
 - c) The Balance Sheet and the Statement of Profit & Loss dealt with by this report are in agreement with the books of account.
 - d) In our opinion the aforesaid standalone financial statements comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31st March, 2026 taken on record by the Board of directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to the financial statements of the company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial controls.



- g) 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.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - (v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.



For KHANNA DURGESH & ASSOCIATES

Chartered Accountants

F.R.N.: 041874N

UDIN: 26570234VUXXHE3237

D Khanna



(CA Durgesh Khanna)

Proprietor

M. NO. 570234

Place: New Delhi

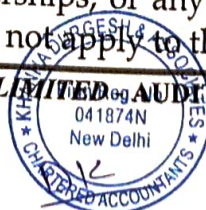
Date: 09.06.2026

Annexure-A to Auditor's Reports

The Annexure referred to in paragraph 1 of the Our Report of even date to the members of Yashvardhan Food Industries Private Limited on the accounts of the company for the year ended 31st March, 2026.

Report 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 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2026, we report the following:

- (i) (a) (A) The Company has proper records related to full particulars including quantitative details and situations of Property, Plant, and Equipment.
(B) The company is maintaining proper records showing full particulars of intangible assets if any.
- (b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.
- (c) There are no immovable properties, which are not held in the name of the company.
- (d) The company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order do not apply to the company.
- (e) No proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order do not apply to the company.
- (ii) (a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.
- (b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of rupees five crore, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order do not apply to the company.
- (iii) During the year, the company has not made any investments in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or any other parties. Therefore, the provisions of clause 3(iii) of the said Order do not apply to the company.



- (iv) The company has not made any loans, investments, guarantees, and security on which provisions of sections 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order do not apply to the company.
- (v) In our opinion and according to the information and explanations are given to us, the Company has not accepted any deposits from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the order do not apply to the Company.
- (vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order do not apply to the Company.
- (vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth Tax, Service tax, Duty of Customs, the duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of GST, service tax, sales tax, value-added tax, the duty of customs, duty of excise, or cess which have remained outstanding as at March 31, 2026, for a period of more than 6 months from the date they became payable.
- (b) According to the information and explanations given to us, there are not any statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order do not apply to the Company.
- (viii) In our opinion and according to the information and explanations given to us, there is no transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) In our opinion and according to the information and explanations are given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
- (b) In our opinion and according to the information and explanations are given to us, the company has not been a declared wilful defaulter by any bank or financial institution, or other lender.
- (c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
- (d) In our opinion and according to the information and explanations given to us, there are no funds raised on a short term basis which have been utilized for long term purposes.



- (e) In our opinion and according to the information and explanations are given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.
- (f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.
- (x) (a) The Company has not raised money by way of an initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order do not apply to the Company.
- (b) In our opinion and according to the information and explanations given to us, the company has not made preferential allotment or private placement of shares during the year, and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.
- (xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.
- (b) During the year 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.
- (c) As auditor, we did not receive any whistleblower complaint during the year.
- (xii) The company is not a Nidhi Company. Therefore, the provisions of Clause(xii) of paragraph 3 of the order do not apply to the Company.
- (xiii) As per the information and explanations received from the management, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties was made and provided by the management of the company.
- (xiv) The company is not covered by section 138 of the Companies Act, 2013, related to the appointment of an 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 do not apply to the Company.
- (xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order do not apply to the Company.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) As per the information and explanations received, the group does not have any CIC as part of the group.
- (xvii) The company has not incurred cash loss in the current financial year as well as in immediately preceding financial year.
- (xviii) There has been no resignation of the previous statutory auditors during the year.
- (xix) Based on the financial ratios, ageing and expected dates of realization 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, we are 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 the balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order do not apply to the Company
- (xxi) The company has not made investments in subsidiary company. Therefore, the company does not require preparing consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

For Khanna Durgesh & Associates.
Chartered Accountants

D Khanna



(CA Durgesh Khanna)
Proprietor

UDIN : 26570234VUXXHE3237

Firm Regn. No. 041874N

Membership No. 570234

Place: New Delhi

Date : 09.06.2026

YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U77300DL2025PTC450775

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

Balance Sheet as at 31st March, 2026

Amount (in Hundreds Rs.)

Particulars	Note No	As at 31.03.2026	As at 31.3.2025 (NA)*
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	3,20,006.30	-
(b) Reserves and Surplus	3	(43,234.18)	-
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	9,80,802.55	-
(b) Deferred Tax Liabilities		-	-
(c) Other Long Term Liabilities			-
(d) Long-Term Provisions			-
(4) Branch & Division			
(5) Current Liabilities			
(a) Short-Term Borrowings	5	97,230.95	-
(b) Trade payables	6	1,51,423.62	-
(c) Other current liabilities	7	38,736.67	-
(d) Short-term provisions	8	120.50	-
Total		15,45,086.41	-
II. Assets			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Tangible Assets	9	10,47,480.03	-
(ii) Capital WIP		3,85,205.71	-
(d) Other non-current assets	10	19,246.91	-
(e) Deferred Tax Assets		16,046.36	-
(f) Long-Term Loans and Advances		-	-
(2) Current assets			
(a) Inventories	11	5,988.60	-
(b) Trade receivables	12	17,999.00	-
(c) Cash and cash equivalents	13	10,984.15	-
(d) Short-term loans and advances	14	15,458.77	-
(e) Other Current Assets	15	26,676.88	-
Total		15,45,086.41	-

Notes forming integral part of the Financial St 1-47

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

* The company was incorporated on 27 June 2025 therefore company has no previous year data

Unique document Identification No.-

For Khanna Durgesh & Associates,
Chartered Accountants

For Yashvardhan Food Industries Private Limited

Durgesh Khanna
(Prop.)
M. No. :- 570234
Firm Regn. No :- 041874N
Place: New Delhi
Date: 09.06.2026



Director
DIN:- 01914107
(Praveen Goel)

Director
Director
DIN:- 10425908
(Yashvardhan Goel)

Yashvardhan
Director

YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U77300DL2025PTC450775

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

Profit and Loss Statement for the year ended 31st March, 2026

Amount (in Hundreds Rs.)

Particulars	Note No		For the year ending on 31.03.2026	For the year ending 31.03.2025 (NA)*
I. Revenue from operations	16	8644.426	86,444.26	-
II. Other Income	17	154.438	1,544.38	-
III. Total Income (I + II)			87,988.64	-
IV. Expenses:				
Purchases of Stock-in-Trade	18	1901.58416	19,015.84	-
Changes in Inventories	19		-	-
Employee Benefits Expense	20	4959.18452	49,591.85	-
Finance Costs	21	840.74581	8,407.46	-
Other Expenses	9	7023.512	70,235.12	-
Depreciation			-	-
Preliminary Expenses W/off			-	-
Total Expenses (IV)			1,47,250.26	-
V. Profit Before Extraordinary Items (III - IV)			(59,261.62)	-
VI. Prior Period Expenses				-
VII. Profit Before Tax			(59,261.62)	-
VIII. Tax expense:				
(1) Current tax			-	-
(2) Deferred tax			(16,046.36)	-
(3) Previous Year tax			18.91	-
VII. Profit/(Loss) for the period (V - VI)			(43,234.18)	-
VIII. Earning per equity share:				
(1) Basic	43		(1.35)	-
(2) Diluted	43		(1.35)	-

Notes forming integral part of the Financial Statements 1-47

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

For Khanna Durgesh & Associates,
Chartered Accountants

Durgesh Khanna
(Prop.)
M. No. :- 570234
Firm Regn. No :- 041874N
Place: New Delhi
Date: 09.06.2026



For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd.

For Yashvardhan Food Industries Pvt. Ltd.

Director
DIN:- 01914107
(Praveen Goel)

Director
10425908
(Yashvardhan Goel)

Praveen Goel
Director

Yashvardhan Goel
Director

YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

CIN: U77300DL2025PTC450775

Cash Flow Statement

All amounts in INR Hundred, unless otherwise stated

	Year Ended March 31, 2026	For the year ending 31.03.2025 (NA)*
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Statement of Profit and Loss	-59,261.62	-
Adjustment for :-		
Depreciation	70,235.12	-
Profit on sale of fixed assets	-	-
Loss on Investment	-	-
Interest Income	-1,544.38	-
Gain on currency exchange	-	-
Finance Costs	49,591.85	-
Operating Profit Before Working Capital Changes	59,020.96	-
Adjustment for :-		
Decrease (Increase) in Trade Receivables	15,542.70	-
Decrease (Increase) in Inventories	19,015.84	-
Decrease/(Increase) in Short Term Loans and Advances	11,344.42	-
Decrease/(Increase) in other Current Assets	-14,182.88	-
Increase/(Decrease) in Trade Payables	-547.38	-
Increase/(Decrease) in short term provisions	-11,482.50	-
Increase/(Decrease) in other Current Liabilities	-2,90,276.33	-
Cash Generated from Operations	-2,11,565.17	-
Income Tax Paid	18.91	-
Net Cash Flow From Operating Activities (A)	-2,11,584.08	-
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-40,932.53	-
Sale of Fixed Assets	-	-
Interest Income	1,544.38	-
(Increase)/Decrease in Other Non-Current Assets	2,051.44	-
(Increase)/Decrease in Investment	-	-
Net Cash used in Investing Activities (B)	-37,336.71	-
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Share capital introduced	-	-
Increase /(Decrease) in Short term borrowings (Net)	97,230.95	-
Increase /(Decrease) in Long term borrowings (Net)	2,05,274.83	-
Finance costs Paid	-49,591.85	-
Net Cash Flow From Financing Activities (C)	2,52,913.93	-
Net Change in Cash & Cash Equivalents (A+B+C)	3,993.15	-
OPENING BALANCE OF CASH & BANK BALANCE	6,991.00	-
CLOSING BALANCE OF CASH & BANK BALANCE	10,984.15	-

Note : The above Cash Flow Statement has been prepared using Indirect Method.

For Khanna Durgesh & Associates,
Chartered Accountants

For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd.

For Yashvardhan Food Industries Pvt. Ltd.

Durgesh Khanna
(Prop.)

M. No. :- 570234

Firm Regn. No :- 041874N

Place: New Delhi

Date: 09.06.2026


Director
DIN:- 01914107
(Praveen Goel)
Director
10425908
(Yashvardhan Goel)

Significant accounting policies and notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 1 : Significant Accounting Policies

a) Accounting Principles

These financial statements have been prepared in accordance with the generally accepted accounting principles (GAAP) in India under the historical cost convention on accrual basis, except mentioned otherwise. GAAP comprises mandatory accounting standards as prescribed under section 133 of the companies Act, 2013 ('Act') read with Rule 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a changes in the accounting policy hitherto in use.

b) Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Example of such estimates include provisions for doubtful debts, employee benefits, provision for income taxes, the useful lives of depreciable fixed assets, etc.

c) Revenue Recognition:

Sales are recognised when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are net of trade discounts, rebates and sales taxes, etc.

d) Employees Benefits:

Short Term Employees' benefits such as salaries, wages, other employee benefit are charged to the statement of Profit & Loss as and when incurred.
No Provision for Long Term Employees' benefits has been made by the company.

e) Fixed Assets

Fixed assets are valued at cost (net of CENVAT) and including taxes, freight, insurance and other incidental expenses incurred in relation to the acquisition and installation of the assets less accumulated depreciation.

f) Depreciation/Amortisation

Depreciation on fixed assets has been provided on WDV method on prorata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

g) Taxation:

- Income-tax expenses comprise current tax and deferred tax charge or credit. The deferred tax charge or credit is recognised on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets or liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.
- Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses is recognized to the extent that there is a reasonable certainty that sufficient future taxable profits will be available against which such deferred tax assets will be realized.

h) Inventories

Finished goods are valued at lower of cost or net realisable value

i) Contingencies and Events occurring after the Balance Sheet date

Accounting for contingencies (gains and/or losses) arising out of contractual obligation are made only on the basis of mutual acceptance. Events occurring after the Balance Sheet date are considered up to the date of finalization of accounts, wherever material.

j) Leased Assets

- Lease arrangements where the risk and rewards incidental to ownership of an assets substantially vest with the lessee, are recognized as financial lease by recognizing the lease as an asset and amount payable to lessor as a liability. Lease payment is apportioned between the financial charge and outstanding principal liability.
- Lease arrangements where risks and rewards incidental to ownership of an assets substantially vest with the lessor, are recognized as an operating lease. Lease rental due are recognised as expenses in Statement to Profit & Loss.

k) Impairment

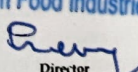
At each balance sheet date, the Company reviews the carrying amounts of its fixed assets to determine whether there is any indication that the assets are impaired. An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss and it is charged to the Profit & Loss Account in the year in which the asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

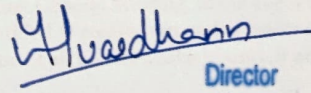
l) Provisions and Contingent Liabilities

Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

For Yashvardhan Food Industries Private Limited For Yashvardhan Food Industries Pvt. Ltd.


Director
DIN:- 01914107


Director
10425908

Date:
09.06.2026

026 09.06.2026 (Praveen Goel)

(Yashvardhan Goel)



YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U77300DL2025PTC450775

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

Notes forming part of the Financial Statements for the year ended 31st March,

Particulars	Amount (in Hundreds Rs.)
	as at 31.03.2025
Note 2: Share Capital	
<u>Authorised Share Capital</u>	
325,000 Equity share of Rs. 10/- Each	-
<u>Issued, Subscribed & Paid up Share Capital</u>	
3200630 Equity share of Rs. 10/- Each fully paid up	-
Total	-

A: Reconciliation of the number of shares outstanding

Equity Shares	As at 31.03.2026
	Nos .
Shares outstanding at the beginning of the year	0.00
Add: Shares issued during the year	32,00,063.00
Less: Shares bought back/forfeited	
Shares outstanding at the end of the year	32,00,063.00

B: Shares held by each shareholder holding more than 5 % shares in the company

Particulars	As at 31.03.2026
	Nos .
Praveen Goel	1.00
NFP Sampoorana Foods Limited	32,00,062.00
Total	32,00,063.00

C: Number of shares held by promoters at the end of the year & % changes during the year are as follows:

Particulars	As at 31.03.2026	% Change during the year*
	Nos	
Praveen Goel	1.00	-63.88%
Yashvardhan Goel	-	-24.13%
Mahesh C Goel	-	-12.00%
NFP Sampoorana Foods Limited	32,00,062.00	100.00%
TOTAL	32,00,063.00	

D: Terms/rights attached to equity shares

The Company has only one class of equity shares having face value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, in proportion of their shareholding, after distribution of all preferential amounts, if any.

For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd. For Yashvardhan Food Industries Pvt. Ltd.

Director

DIN:- 01914107

(Praveen Goel)

Director

Director

10425908

(Yashvardhan Goel)

Director



ASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U01252DL2025PTC450775

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

PARTICULARS	Amount (in Hundreds Rs.)	
	As at	As at
	31.03.2026	31.03.2025 (NA)
Note 3: Reserves & Surplus		
<u>Surplus</u>		
Opening Balance	-	
Add : Surplus during the year		
Add : Surplus transferred from P&L A/c	(43,234.18)	
Less: Other Adjustments		
Total (I)	(43,234.18)	-
<u>Security Premium</u>		
Opening Balance	-	
Add : Addition during the year		
Total (II)	-	-
Total (I) & (II)	(43,234.18)	-
Note 4: Long Term Borrowings		
<u>Secured Borrowings</u>		
Kotak Prime Ltd Auto Loan	11,758.45	
WCTL FROM AUSF BANK AC L9001160644919792	-	
Term Loan for Project from Au Small Bank-353	856,013.02	
Term Loan for Land from Au Small Bank-010	-	
<u>Unsecured Borrowings</u>		
Praveen Goel	99,406.25	
Yashvardhan Goel	10,068.92	
Mahesh C Goel	3,555.90	
	980,802.55	-
Note 5 : Short Term Borrowings		
AU Small Bank O/D	-6.64	
WCTL FROM AUSF BANK AC L9001160644919792	-	
Term Loan for Project from Au Small Bank-010	-	
Term Loan for Project from Au Small Bank-353	93,986.98	
Kotak Prime Ltd Auto Loan	3,250.61	
	97,230.95	-
Note 6 : Trade Payables		
(i) MSME	148,532.54	
(ii) Others		
A. Less Than 6 Month	-	
B. Less Than 1 year	2,891.08	
(iii) Disputed Dues-MSME		
(iv) Disputed Dues-Others		
	151,423.62	-

Note 7: Other Current Liabilities

TDS Payable	45.06	
GST RCM Payable	177.26	
Praveen Goel Imprest A/c	3,040.09	
Interest Payable	544.05	
Salary Payable	-	
Audit Fees Payable	1,010.00	
Advances from Customers	33,920.21	
Security Service Payable	-	
	38,736.67	-

Note 8: Short Term Provisions

Provision for income Tax	120.50	
	120.50	-

YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U77300DL2025PTC450775

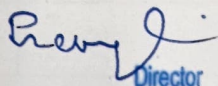
Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

Amount (in Hundreds Rs.)

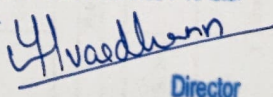
PARTICULARS	Amount (in Hundreds Rs.)	
	As at	As at
	31.03.2026	31.03.2025 (NA)
Note 10: Other Non Current Assets		
Security For Rent	175.00	
Security For FD	17,088.45	
Rajasthan Pollution Control Board	250.00	
Security Deposited with JVVNL	1733.46	
	19,246.91	-
Note 11: Inventories		-
(As Valued & Certified by Management)		-
Finished Goods	5,988.60	-
	5,988.60	-
Note 12: Trade Receivables		
(i) Undisputed Trade receivables - considered good		
A. less than 6months	17,999.00	-
B. 6months-1year	-	-
C. 1-2years	-	-
D. 2-3years	-	-
E. More than 3years	-	-
(ii) Undisputed Trade receivables - considered doubtful	-	-
(iii) Disputed Trade receivables - considered good		
(iv) Disputed Trade receivables - considered doubtful		
	17,999.00	-
Note 13: Cash and Cash Equivalents		-
Date: 09.06.2026		-
-Current Account	4,770.39	-
Cash in hand	6,213.76	-
FD/RD	-	-
	10,984.15	-
Note 14: Short Term Loans and Advances		-
Advance Tax, TDS, TCS receivable	5,449.58	-
Balance with government authorities	9,937.19	-
GST input credit receivable	72.00	-
	15,458.77	-
Note 15: Other Current Assets		
Advance to Vendor	14,916.45	
FD Interest accrued	368.70	
Pre IPO Expenses	6,498.03	
Prepaid Insurance	4,893.70	
TDS Recoverable from Kotak Mahindra	-	
	26,676.88	-

For Yashvardhan Food Industries Pvt. Ltd.

For Yashvardhan Food Industries Pvt. Ltd.



Director



Director

Director
DIN:- 01914107
(Praveen Goel)

Director
10425908
(Yashvardhan Goel)



Note 9: Fixed Assets - Tangible Assets

S. No.	Particulars	Gross Block				Depreciation					Net Block	
		AS AT	ADDITIONS	SALES	AS AT	UPTO	UPTO	FOR	W/OFF	UP TO	AS AT	AS AT
		1-Jul-25		W/OFF	31-Mar-26	31-Mar-25	30-Jun-25	THE YEAR	SALE/ADJ	31-Mar-26	31-Mar-26	31-Mar-25
1	Office Equipment	1,458.17	-	-	1,458.17	-	-	500.54	-	500.54	957.63	-
	-Mobile Phone	849.68	-	-	849.68	-	-	291.67	-	291.67	558.01	-
	-Fire xtinguisher	20.26	-	-	20.26	-	-	6.95	-	6.95	13.31	-
	-Air Conditioner	279.40	-	-	279.40	-	-	95.91	-	95.91	183.49	-
	-CCTV Camera	147.81	-	-	147.81	-	-	50.74	-	50.74	97.07	-
	-Office Equipment	161.02	-	-	161.02	-	-	55.27	-	55.27	105.75	-
2	Vehicle	20,290.94	-	-	20,290.94	-	-	4,001.16	-	4,001.16	16,289.78	-
	-Car	20,290.94	-	-	20,290.94	-	-	4,001.16	-	4,001.16	16,289.78	-
3	Computer & Printer	299.68	-	-	299.68	-	-	144.17	-	144.17	155.51	-
Total		22,048.79	-	-	22,048.79	-	-	4,645.87	-	4,645.87	17,402.92	-
Previous Year		-	-	-	-	-	-	-	-	-	-	-

S. No.	Particulars	Gross Block				Depreciation					Net Block	
		AS AT	ADDITIONS	SALES	AS AT	UPTO	UPTO	FOR	W/OFF	UP TO	AS AT	AS AT
		1-Jul-25		W/OFF	31-Mar-26	31-Mar-25	30-Jun-25	THE YEAR	SALE/ADJ	31-Mar-26	31-Mar-26	31-Mar-25
1	Building	5,87,489.90	-	-	5,87,489.90	-	-	42,508.52	-	42,508.52	5,44,981.38	-
2	Land	3,38,370.07	8,159.28	-	3,46,529.35	-	-	-	-	-	3,46,529.35	-
3	CAPITAL WIP	3,52,432.45	32,773.25	-	3,85,205.71	-	-	-	-	-	3,85,205.71	-
4	Office Furniture	1,306.16	-	-	1,306.16	-	-	180.06	-	180.06	1,126.10	-
5	Bike	835.74	-	-	835.74	-	-	164.80	-	164.80	670.94	-
6	CCTV Camera	3,635.90	-	-	3,635.90	-	-	1,248.11	-	1,248.11	2,387.79	-
7	Plant & Machinery	1,55,869.32	-	-	1,55,869.32	-	-	21,487.76	-	21,487.76	1,34,381.56	-
Total		14,39,939.53	40,932.53	-	14,80,872.07	-	-	65,589.25	-	65,589.25	14,15,282.82	-
Previous Year		-	-	-	-	-	-	-	-	-	-	-

For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd.

Director
DIN:- 01914107
(Praveen Goel)

Director

Director
10425908
(Yashvardhan Goel)

For Yashvardhan Food Industries Pvt. Ltd.

Yashvardhan
Director



YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED

CIN: U77300DL2025PTC450775

Regd Office: - E-37, Kirti Nagar, New Delhi, India, 110015

Amount (in Hundreds Rs.)

PARTICULARS	Amount (in Hundreds Rs.)	
	For the year ended	For the year ended
	31.03.2026	31.03.2025 (NA)
Note 16: Revenue from operations		
Sale of products	20,904.26	
Rental Income	65,540.00	
	86,444.26	-
Note 17: Other Income		
Misc Income	-	
Other Income	1,544.38	
	1,544.38	-
Note 18: Change in Inventory		
Closing Stock of Finished Goods	5,988.60	
Opening Stock of Finished Goods	25,004.44	
(Increase)/ Decrease in Inventory	19,015.84	-
Note 19: Employee benefit expense		
Salaries and wages		
-Employees	-	
-Directors	-	
	-	-
Note 20: Finance Costs		
Interest on Loan	27,285.05	
OD borrowing costs	22,306.80	
	49,591.85	-
Note 21: Other Expenses		
Repairs and maintenance - Others	41.30	
Insurance	2,154.62	
Auditor's remuneration	400.00	
Rent expenses	400.00	
Bank Charges	356.87	
Legal and professional charges	1,800.00	
Water Bill	69.30	
Miscellaneous expenses	112.31	
Security Services	3,045.00	
Interest on Tds	28.06	
	8,407.46	-

For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd.

For Yashvardhan Food Industries Pvt. Ltd.

Director

DIN:- 01914107

(Praveen Goel)

Director

10425908

(Yashvardhan Goel)

Director



Note 22 : Current Assets, Loans and Advances

- i) Sundry Debtors, Loans and Advances are subject to confirmation and consequential adjustment, if any.
- ii) In the opinion of management, the net realizable value of Current Assets, Loans & Advances is not less than value shown in the Balance Sheet.

Note 23: Borrowing taken from banks & financial institution are used for purpose other than specified purpose: Nil

Note 24: Title deeds of Immovable Property not held in name of the Company: Nil

Note 25: Revaluation of Property, Plant and Equipment through registered valuer : Nil

Note 26: Capital Work In Progress: 385205.71

Note 27: Intangible Assets Under Development: Nil

Note 28: Proceeding under Benami Transaction (Prohibition) Act 1988 : Nil

Note 29: Borrowings from banks or financial institutions on the basis of security of current assets: Nil

Note 30: Wilful Defaulter declared by bank or financial institution: Nil

Note 31: Any Transaction with Struck off company: Nil

Note 32: Any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period: Nil

Note 33: The company has not 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: Nil

Note 34: Disclosure under Corporate Social Responsibility (CSR): Nil

Note 35: Investment in Crypto Currency or Virtual Currency: Nil

Note 36: Any Undisclosed Income: Nil

Note 37: Any Unbilled Dues: Nil

Note 38: Compliance with any Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013: Nil

Note 39: Utilisation of Borrowed Funds And Share Premium: Nil

Note 40 : Leases

For Yashvardhan Food Industries Pvt. Ltd.

Ravi
Director

For Yashvardhan Food Industries Pvt. Ltd.

Yashvardhan
Director



Note 41: Details of Finished/Semi-Finished Goods

Particulars	Opening inventory	Sales/ Consumed	Closing inventory
Delhi	19,015.84	-	19,015.84
Ghiloth	5,988.60	-	5,988.60
Total	25,004.44	-	25,004.44

For Yashvardhan Food Industries Pvt. Ltd.

Prav
Director

For Yashvardhan Food Industries Pvt. Ltd.

Yashvardhan
Director



Note 43: Earning Per Share

Particulars	2024-25 (NA)
Profit / (Loss) attributable to Equity Share holders (A)	-
Weighted average number of Equity Shares outstanding during the year (B)	-
Nominal Value of Equity Shares (Rs.)	-
Basic Earnings Per Share (Rs.) [A/B]	-
Diluted Earnings Per Share (Rs.) [A/B]	-

Note 44 : Related parties

Date: 09.06.2026

As required by Accounting Standard -18 'Related Party Disclosure' issued by the Institute of Chartered Accountants of India, the Company's related parties transactions are disclosed below:-

Name of Related Parties**A. Related parties with whom transactions have taken place during the year:****Name**

Yashvardhan Goel

Praveen Goel

Mahesh Chandra Goel

NFP Sampoorna Foods Limited

B. Details of Transactions and closing balance during the year:

Transaction	Key Managerial Persons (KMP)	Related Companies		Amount (In Hundred Rs.)	
		Current Year	Previous Year	Current Year	Previous Year
(i) Transaction during the year	Current Year				
Remuneration	-	-	-	-	-
Rent Paid	-	-	-	-	-
Loan Received	62,530	-	-	-	-
Sale of Services	-	65,540	-	-	-
Loan Repaid	24,000	-	-	-	-
(ii) Closing Balance at the year end					
Remuneration	-	-	-	-	-
Rent Paid	-	-	-	-	-
Imprest	3,040	-	-	-	-
Loan (Payable)	1,09,475	-	-	3,555.90	-
Trade Paybles	-	148532.54	-	-	-
Trade Receivables	-	-	-	-	-

C. Loans to Directors, Promoters, KMP's & their Relatives

Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either several jointly or any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment: Nil

For Yashvardhan Food Industries Pvt. Ltd.

For Yashvardhan Food Industries Pvt. Ltd.

Note 45 : Ratios

Praveen Goel
Director

Yashvardhan Goel
Director



Particulars	Particulars	Value as on 31.03.2025 (NA)	Ratio as on 31.03.2026	Ratio as on 31.03.2025 (NA)
Current Ratio	Current Assets	-	0.27	
	Current Liabilities			
Debt Equity Ratio	Total Debt	-	3.54	
	Shareholders' Equity	-		
Debt Service Coverage Ratio	Earning available for Debt service	-	0.01	
	Debt Service	-		
Return on Equity Ratio	Net Profit after Tax	-	(15.62)	
	Average Shareholders' Equity	-		
Inventory Turnover Ratio	COGS/Sale	-	5.58	
	Average Inventory	-		
Trade Receivable Turnover ratio	Net Sales	-	3.17	
	Average Debtor	-	-	

For Yashvardhan Food Industries Pvt. Ltd.

Prav
Director

For Yashvardhan Food Industries Pvt. Ltd.

Yashvardhan
Director



Trade Payable Turnover Ratio	Net Credit Purchases	-	
	Average Trade Payable	-	
Net Capital Turnover Ratio	Net Sales	-	(0.82)
	Average Working capital	-	
Net Profit Ratio	PAT	-	(50.01)
	Net Sales	-	
Return on Capital Employed	EBIT	-	2.82
	Capital employed	-	

Note 46:

The financial statements have been prepared as per the Schedule III to the Companies Act, 2013. Previous year's figures have been recast / restated wherever required.

Note 47:

Schedule 1 to 47 form an integral part of the Balance Sheet as at 31st March, 2026, the statement of Profit and Loss for the year ended on that date.

For Yashvardhan Food Industries Private Limited

For Yashvardhan Food Industries Pvt. Ltd. For Yashvardhan Food Industries Pvt. Ltd.

Director
DIN:- 01914107
(Praveen Goel)

Director
10425908
(Yashvardhan Goel)

