



V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

INDEPENDENT AUDITOR'S REPORT

To

The Members of

OCL GREENTECH PRIVATE LIMITED

Report on the Audit of the Financial Statements

1 Opinion

We have audited the accompanying financial statements of OCL GREENTECH PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

2 Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

3 Information Other than the 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 Board's Report including Annexure to Board's Report and Shareholder's Information but does not include the financial statements and our auditor's report thereon. The other information comprising the above documents is expected to be made available to us after the date of this auditor's report.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

4 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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

and other accounting principles generally accepted in India. 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.

5. 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:





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(f) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

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 and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

.

6. Report on Other Legal and Regulatory Requirements

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

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

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

(d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with relevant rules issued thereunder;

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

(f) Provision of internal financial controls over financial reporting of the Company not applicable on the company.

(g) 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 explanation given to us, the remuneration paid / provided by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act;

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i), The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

ii) There were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the Company.

iii) (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) 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 entity(ies) ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity, including foreign entity ("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;

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

iv The Company has not declared or paid any dividend during the year.

v. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the





V M GUPTA & ASSOCIATES

Address- Fourth Floor, Office no 428, Krish Square Bhagat Singh Colony
Bhiwadi - 301019

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

Same has operated throughout the year for all relevant transactions recorded in the software, except that audit trail was not enabled at the database level to log any direct data changes. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For V M Gupta & Associates
Chartered Accountant
Firm Reg. No. 020366C

VARUN M GUPTA
(PARTNER.)

M.NO. 425852

UDIN: 26425852VBDXTN8396



Date : 29.6.2026

PLACE: BHIWADI



V M GUPTA & ASSOCIATES

Address- Office no 428, 4th Floor, Krish Square Bhagat Singh Colony
Alwar Bye Pass Road Bhiwadi- 301019.

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of OCL GREENTECH PRIVATE LIMITED for the year 31st March, 2026)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, we report the following:

1. Property, Plant and Equipment (PPE):

(A) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment (PPE)

(b) The company is maintaining proper records showing full particulars of intangible Assets;

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

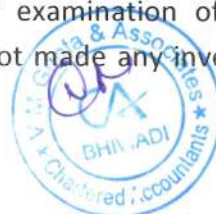
(C) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder;

2. Inventory: The Company is in the business of manufacturing in Wire & Cable harness assemblies, EV Charging Gun & Cable assembly, Li ion-based Power storage systems, battery chargers, Charging stations, Battery Management Systems (BMS), and maintained stock records during the year. In respect of Physical Verification and maintenance of records of Inventories:

(a) The inventory has been physically verified by the Management during the year. In our opinion, the frequency of verification is reasonable. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

(b) During the year the company has not availed any working capital limit.

3. Loans, Guarantee and Advances given: According to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has not made any investments in, provided





V M GUPTA & ASSOCIATES

Address- Office no 428, 4th Floor, Krish Square Bhagat Singh Colony
Alwar Bye Pass Road Bhiwadi- 301019.

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

any guarantee or security to, or granted any loans or advances in the nature of loans, secured or unsecured, to

Companies, firms, limited liability partnerships or any other parties. Accordingly, the reporting requirements under clause 3(iii) of the Order are not applicable to the Company

- 4. Loans, Guarantee and Advances to Director of Company:-** According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not granted any loans or provided any guarantees or securities to which Section 185 of the Companies Act, 2013 applies, nor has it made any investments or given any loans, guarantees or securities to which Section 186 of the Act applies. Accordingly, the reporting requirements under clause 3(iv) of the Order are not applicable to the Company.
- 5. Deposits:-** According to the information and explanations given to us the Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of sections 73 to 76 of the Act or amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and any other relevant provisions of the Act and the relevant rules framed thereunder. Accordingly, the provisions of clause 3(v) of the said Order are not applicable.
- 6. Maintenance of costing records:** According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, for the business activities carried on by the Company. Accordingly, the provisions of clause 3(vi) of the Order are not applicable to the Company.
- 7. Deposit of statutory liabilities:** (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident fund, Employees' State Insurance, Income Tax, Goods and Services tax, Duty of Customs, Cess and any other statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities.





V M GUPTA & ASSOCIATES

Address- Office no 428, 4th Floor, Krish Square Bhagat Singh Colony
Alwar Bye Pass Road Bhiwadi- 301019.

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of Provident fund, Employees' State Insurance, Income-tax, Goods and Services tax, duty of Customs, Cess and any other material statutory dues were in arrears as at 31 March 2026, for a period of more than six months from the date they became payable.

8. According to the information and explanations given to us and based on our examination of the records of the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961.

9 (a) Default in repayment of borrowings: - The Company has not taken any loans or borrowings from financial institutions /banks.

10 Funds raised and utilization:-

(a) In our opinion based on the information and explanation given to us, the Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments and term loans.

(b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause (x) of the said Order are not applicable.

11 Fraud and whistle-blower complaints:-

(a) No fraud by the company or any fraud on the company has been noticed or reported during the year,

(b) 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) No whistle blower complaints have received during the year by the company;

12 Nidhi Company: The Company is not a Nidhi Company. Accordingly, the provisions of clause (xii) of the said Order are not applicable.

13 Related Party Transactions: According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of the Act, and details





V M GUPTA & ASSOCIATES

Address- Office no 428, 4th Floor, Krish Square Bhagat Singh Colony
Alwar Bye Pass Road Bhiwadi- 301019.

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

of such transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standard.

14 Internal Audit: -

In our opinion and according to the information and explanations given to us, the Company is not required to have an internal audit system under Section 138 of the Companies Act, 2013. Accordingly, clause 3(xiv)(b) of the Order is not applicable.

15. Non Cash Transactions: According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph (xv) of the Order is not applicable to the Company.

16 (a) the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).

b) The company has not conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

17. Cash Losses: According to the information and explanations given to us and based on our examination of the records of the Company, the Company has incurred cash losses amounting to **₹67.44 lakhs during the current financial year**. Since this is the first financial year of the Company, reporting of cash losses for the immediately preceding financial year is not applicable..

18. Resignation of Statutory Auditors: There has been no resignation of the statutory auditors of the Company during the year. Accordingly, the reporting requirement under clause 3(xviii) of the Order is not applicable to the Company.

19. Material uncertainty on meeting liabilities: On the basis of 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 at 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;

20. Transfer to fund specified under Schedule VII of Companies Act, 2013:





V M GUPTA & ASSOCIATES

Address- Office no 428, 4th Floor, Krish Square Bhagat Singh Colony
Alwar Bye Pass Road Bhiwadi- 301019.

E-Mail- reachvmgupta@gmail.com, Mob. 9468698933

According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company. Accordingly, the reporting requirements under clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable to the Company.

21. Qualifications or adverse remarks by the auditors on consolidated financial statements: - Not applicable on the company.

For V M Gupta & Associates

Chartered Accountant

Firm Reg. No. 020366C

**VARUN M GUPTA
(PARTNER.)**

M.NO. 425852

UDIN:

26425852VBDXTN8396

Date : 29.6.2026

PLACE: BHIWADI



OCL GREENTECH PRIVATE LIMITED

Reg. Office: Seventh floor Veritas, Flat No. 701, Block D, Parsvnath Exotica, Sec-53 Gurugram 122003

(CIN: U27200HR2025PTC131586)

Balance Sheet as at March 31, 2026

(₹ in Thousand)

Particulars	Note No.	As at March 31, 2026
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	5	9,388.03
(b) Other Non-Current Assets	6	1,287.93
(c) Deferred Tax Assets (Net)	7	1,727.09
Total Non-Current Assets		12,403.05
Current Assets		
(a) Inventories	8	4,001.68
(b) Financial Assets		
(i) Trade Receivables	9	708.53
(ii) Cash and Cash Equivalents	10	40.61
(iii) Bank Balances other than (ii) above		-
(iv) Others	11	795.00
(c) Other Current Assets	12	4,513.93
Total Current Assets		10,059.75
Total Assets		22,462.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	13	500.00
(b) Other Equity	14	(5,135.16)
Total Equity		(4,635.16)
Liabilities		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		-
Total Non-Current Liabilities		-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	15	18,200.00
(ii) Trade Payables	16	
(A) total outstanding dues of micro enterprises and small enterprises ; and		1,887.58
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		5,064.61
(iii) Others	17	1,292.99
(b) Other Current Liabilities	18	652.78
Total Current Liabilities		27,097.96
Total Equity and Liabilities		22,462.80
Summary of Material accounting policies and other notes to Financial Statements.	1-44	

The accompanying explanatory notes form an integral part of these Financial statements.

As per our report of even date

For V M GUPTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 020366C

For and on behalf of the Board of Directors

Varun M. Gupta

Partner

Membership No. 425852

UDIN:-26425852VBDXTN8396

Place: Gurugram

Date: June 29, 2026



Saket Sharma

Director

DIN: 11088688

Vipul Nagpal

Director

DIN: 00469000

OCL GREENTECH PRIVATE LIMITED

Reg. Office: Seventh floor Veritas, Flat No. 701, Block D, Parsvnath Exotica, Sec-53 Gurugram 122003

(CIN: U27200HR2025PTC131586)

Statement of Profit and Loss for the period from May 05, 2025 to March 31, 2026

(₹ in Thousand)

Sr. No.	Particulars	Note No.	For the period from May 05, 2025 to March 31, 2026
	INCOME		
I	Revenue from operations	19	1,517.54
II	Other Income	20	100.42
III	Total Income (I+II)		1,617.96
	EXPENSES		
IV	Cost of Material Consumed	21	1,711.16
	Changes in inventories of finished goods, Stock-in -Trade and Work-in-Progress	22	(360.62)
	Employee Benefits Expense	23	2,244.58
	Finance Costs	24	395.22
	Depreciation and amortization expenses	25	118.05
	Other Expenses	26	4,371.81
	Total Expenses (IV)		8,480.20
V	Profit / (Loss) before exceptional items and tax (III-IV)		(6,862.24)
VI	Exceptional Items		-
VII	Profit / (loss) before tax (V-VI)		(6,862.24)
VIII	Tax expense		
	(1) Current Tax		-
	(2) Deferred Tax		(1,727.08)
IX	Profit / (Loss) for the period (VII-VIII)		(5,135.16)
X	Other Comprehensive Income ('OCI')		
	(A) Items that will not be reclassified to profit or loss		-
	(B) Items that will be reclassified to profit or loss		-
	Other Comprehensive Income for the period (net of tax)		-
XI	Total Comprehensive Income for the period (IX+X)		(5,135.16)
XII	Earning Per Share (face value per share Rs. 1/- each)	27	
	Basic (In Rs.)		(102.70)
	Diluted (In Rs.)		(102.70)
	Summary of Material accounting policies and other notes to Financial Statements	1-44	

The accompanying explanatory notes form an integral part of these Financial statements

As per our report of even date

For V M GUPTA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 020366C

For and on behalf of the Board of Directors

Varun M. Gupta
Partner
Membership No. 425852
UDIN:- 26425852VBDXTN8396

Place: Gurugram
Date: June 29, 2026



Saket Sharma
Director
DIN: 11088688

Vipul Nagpal
Director
DIN: 00469000

OCL GREENTECH PRIVATE LIMITED

Reg. Office: Seventh floor Veritas, Flat No. 701, Block D, Parsvnath Exotica, Sec-53 Gurugram 122003

(CIN: U27200HR2025PTC131586)

Statement of Changes in Equity For the period from May 05, 2025 to March 31, 2026

(₹ in Thousand)

(A) Equity Share Capital

Particulars	Amount
Balance as at March 31, 2025	-
Add:- Equity share capital issued during the period	500.00
Balance as at March 31, 2026	500.00

(B) Other Equity

Particulars	Reserves and Surplus	Total
Balance as at March 31, 2025	-	-
Profit/(Loss) for the period	(5,135.16)	(5,135.16)
Other Comprehensive Income/ (Loss) for the period.	-	-
Total Comprehensive Income/(Loss) for the period	(5,135.16)	(5,135.16)
Issued during the period	-	-
Transfer to retained earnings	-	-
Balance as at March 31, 2026	(5,135.16)	(5,135.16)
Summary of Material accounting policies and other notes to Financial Statements	1-44	

The accompanying explanatory notes form an integral part of these Financial statements.

As per our report of even date

For V M GUPTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 020366C

For and on behalf of the Board of Directors

Varun M. Gupta
 Partner

 Membership No. 425852
 UDIN:-26425852VBDXTN8396

Place: Gurugram

Date: June 29, 2026



Saket Sharma
 Director
 DIN: 11088688


Vipul Nagpal
 Director
 DIN: 00469000

OCL GREENTECH PRIVATE LIMITED
 Reg. Office: Seventh floor Veritas, Flat No. 701, Block D, Parsvnath Exotica, Sec-53 Gurugram 122003
 (CIN: U27200HR2025PTC131586)
Statement of Cash Flows for the period from May 05, 2025 to March 31, 2026

		(₹ in Thousand)
Particulars		For the period from May 05, 2025 to March 31, 2026
Cash Flow from Operating Activities		
Net profit / (loss) before tax		(6,862.24)
Adjustment for :		
Depreciation and Amortisation	118.05	
Finance Cost	395.22	
(Gain)/loss on foreign currency transaction and translation (net)	(100.42)	
		412.85
Operating cash flow before changes in working capital		(6,449.39)
Changes in Working Capital:		
Trade & Other Receivables	(7,204.98)	
Inventories	(4,001.68)	
Trade Payables & Other Current Liabilities	8,544.48	
		(2,662.18)
Net cash generated from operations before tax		(9,111.57)
Taxation		-
Net Cash from/(used) in Operating Activities (A)		(9,111.57)
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(9,506.08)	
Net Cash from/(used) in Investing Activities (B)		(9,506.08)
Cash Flow from Financing Activities		
Proceeds of Short Term Borrowings	18,200.00	
Interest Paid	(41.74)	
Proceeds From Issuance of shares	500.00	
Net Cash from/(used) in Financing Activities (C)		18,658.26
Net Increase/(Decrease) in Cash & Cash Equivalents during the period (A+B+C)		40.61
Add: Cash & Cash Equivalents as at beginning of the period		-
Cash & Cash Equivalents as at the end of the period (refer Note No. 10)		40.61

Notes:
 1. The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7 "Statement of Cash Flows".
 2. Figures in brackets represents cash outflows.
 3. Components of cash and cash equivalents :-

Particulars		As at March 31, 2026
Cash on hand		5.75
Balances with scheduled Banks - In Current Accounts		34.86
Cash & Cash Equivalents		40.61
Summary of Material accounting policies and other notes to Financial Statements	1-44	

Changes in liabilities arising from financing activities, including both Cash & Non Cash changes

Particulars	Current Borrowings	Non Current Borrowings	Share Capital	Interest accrued on borrowings and others	Total
Balances as at March 31, 2025	-	-	-	-	-
Cash flow from financing activities	18,200.00	-	500.00	(41.74)	18,658.26
Non-cash changes:					
Finance cost	-	-	-	395.22	395.22
Balances as at March 31, 2026	18,200.00	-	500.00	353.48	19,053.48

The accompanying explanatory notes form an integral part of these Financial statements.

As per our report of even date

For V M GUPTA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 020366C

For and on behalf of the Board of Directors


Varun M. Gupta
 Partner
 Membership No. 425852
 UDIN:-26425852VBDXTN8396



Place: Gurugram
 Date: June 29, 2026


Saket Sharma
 Director
 DIN: 11088688


Vipul Nagpal
 Director
 DIN: 00469000

OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes Forming Part of the Financial Statements for the year ended March 31, 2026

1. CORPORATE INFORMATION

OCL Greentech Private Limited 'the Company' is a private limited company domiciled and incorporated in India under the provisions of the Companies Act, ('the Act') applicable in India. The registered office of the Company is located at Seventh floor Veritas, Flat No. 701, Block D, Parsvnath Exotica, Sec-53 Gurugram 122003, Established on May 05, 2025.

The Company is engaged in manufacturing in Wire & Cable harness assemblies, EV Charging Gun & Cable assembly, Li ion-based Power storage systems, battery chargers, Charging stations and Battery Management Systems (BMS).

The company has started its commercial production from November 24, 2025.

2. RECENT PRONOUNCEMENTS

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules, as issued from time to time. MCA vide notification no. G.S.R. 291(E) dated May 7, 2025 and notification no. G.S.R. 549(E) dated August 13, 2025, issued the Companies (Indian Accounting Standards) Amendment Rules, 2025, amending certain existing Indian Accounting Standards ("Ind AS").

A. Amendments effective for periods beginning on or after April 01, 2025:

The amendments effective for annual reporting periods beginning on or after April 1, 2025 include changes to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates, Ind AS 1 – Presentation of Financial Statements, Ind AS 7 – Statement of Cash Flows, Ind AS 107 – Financial Instruments: Disclosures, and Ind AS 12 – Income Taxes.

The Company has evaluated the above amendments and does not expect these amendments to have a material impact on its standalone financial statements.

B. Amendment issued but not effective:

Further, certain amendments to Ind AS 1 – Presentation of Financial Statements relating to classification of liabilities in case of breach of covenants are effective for annual reporting periods beginning on or after April 01, 2026. The Company is currently evaluating the impact of these amendments on its standalone financial statements.

3. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

3.1 Compliance with Ind AS

These Standalone Financial Statements ('standalone financial statements') have been prepared in accordance with the Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, as amended by the Companies (Indian Accounting Standards) Rules, 2016 and other relevant provisions of the Act, to the extent applicable.



OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes Forming Part of the Financial Statements for the year ended March 31, 2026

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said Standalone Financial Statements.

The preparation of the said Standalone Financial Statements requires the use of certain critical accounting estimates and judgements. It also requires the management to exercise judgement in the process of applying the Company's accounting policies. The areas where estimates are significant to the Standalone Financial Statements, or areas involving a higher degree of judgement or complexity, are disclosed in Note no. 28.

The Standalone Financial Statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements' and division II of schedule III of the Companies Act 2013.

Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the Standalone Financial Statements, where applicable or required. All the amounts included in the Standalone Financial Statements have been rounded off to the nearest Lakhs upto two decimals, as required by General Instructions for preparation of Standalone Financial Statements in Division II of Schedule III to the Companies Act, 2013, except per share data and unless stated otherwise.

These Standalone Financial Statements are approved for issue by the Board of Directors on June 29, 2026. The revision to these Standalone Financial Statements is permitted by the Board of Directors after obtaining necessary approvals or at the instance of regulatory authorities as per provisions of the Ac.

3.2 Historical Cost Convention

The Financial Statements have been prepared on the accrual and going concern basis, and the historical cost convention except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

- (a) certain financial assets and liabilities and contingent consideration that is measured at fair value;
- (b) assets held for sale measured at fair value less cost to sell;
- (c) defined benefit plans plan assets measured at fair value; and

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

3.3 Use of estimates and judgements

The preparation of these Financial Statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and judgements that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the Financial Statements and the reported amounts of income and expense for the periods presented.



Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised, and future periods are affected.

3.4 Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current when it is:

- a) Expected to be realised or intended to be sold or consumed in normal operating cycle
- b) Held primarily for the purpose of trading, or
- c) Expected to be realised within twelve months after the reporting period other than for (a) above, or
- d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- a) It is expected to be settled in normal operating cycle
- b) It is held primarily for the purpose of trading
- c) It is due to be settled within twelve months after the reporting period other than for (a) above, or
- d) 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.

3.5 Fair Value Measurement

The Company measures financial instruments, such as, derivatives at fair value at each Balance Sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

- Level 1 — Quoted (unadjusted) prices. This hierarchy includes financial instruments measured using quoted prices.



- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 - They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

4.1. Property Plant and Equipment ('PPE')

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. PPE are stated at actual cost less accumulated depreciation and impairment loss, if any. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of tax credit, if any) and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It includes professional fees and borrowing costs for qualifying assets.

Property, Plant and Equipment and intangible assets are not depreciated or amortized once classified as held for sale.

Significant Parts of an item of PPE (including major inspections) having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use. The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively. Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

Depreciation is provided pro-rata to the period of use on the straight line method based on the estimated useful life of the assets. The residual values are not more than 5% of the original cost of the assets. The useful life of property, plant and equipment are as follows: -

Asset Class	Useful Life
Building	30 Years
Computer	3 Years
Plant & Machinery -Double Shift	7.5 Years
Vehicles	8 Years
Furniture & Fixtures	8 Years
Office Equipment's (a)	8 Years
Computer Software	8 Years



Note:

- a. For these classes of assets based on internal assessment and technical evaluation, the management believes that the useful lives as given above best represent the period over which the Management expects to use these assets. Hence, the useful lives for these assets is different from the useful lives as prescribed under Part C of Schedule II of Companies Act 2013.
- b. Depreciation on the amount capitalized on up-gradation of the existing assets is provided over the balance life of the original asset.
- c. An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

4.2. Intangible Assets and amortisation

Intangible assets are recognised 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 stated at original cost net of tax/duty credits availed, if any, less accumulated amortisation and cumulative impairment. 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.

Amortisation periods and methods: Intangible assets are amortised on straight line basis over a period ranging between 5-10 years which equates its economic useful life.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is different from previous estimates, the change is accounted for prospectively as a change in accounting estimate.

➤ De-recognition of intangible assets

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of Profit and Loss when the asset is derecognized.

a. Intangible assets under development

All costs incurred in development, are initially capitalized as Intangible assets under development - till the time these are either transferred to Intangible Assets on completion or expensed as Software Development cost (including allocated depreciation) as and when determined of no further use.

4.3. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The financial instruments are recognised in the



balance sheet when the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial instruments at initial recognition.

Financial Assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:

- Debt instruments at amortized cost.
- Debt instruments at fair value through other comprehensive income (FVTOCI).
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL).
- Equity instruments measured at fair value through other comprehensive income (FVTOCI).

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously



OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes Forming Part of the Financial Statements for the year ended March 31, 2026

recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL

Any debt instrument, that does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity investments (Other than investment in subsidiary)

All other equity investments are measured at fair value. For Equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not recycled from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Financial assets are measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Investments in Mutual Funds

Investments in mutual funds are measured at fair value through profit or loss (FVTPL)

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

De-recognition

A financial asset is de-recognized only when

- The Company has transferred the rights to receive cash flows from the financial asset or



- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix considers historical credit loss experience and is adjusted for forward looking information. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the statement of profit and loss (P&L).

Financial liabilities

Financial liabilities and equity instruments issued by the company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Initial recognition and measurement

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss.

Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities



unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

4.4. Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are considered. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss.

A previously recognized impairment loss (except for goodwill) is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited to the carrying amount of the asset.



4.5. Inventories

a) Basis of valuation:

1. Inventories including work-in-progress , other than scrap materials are valued at lower of cost and net realizable value after providing cost of Obsolescence, if any. The cost is determined using weighted average cost method.
2. Inventory of scrap materials have been valued at net realizable value.

b) Method of valuation:

1. Cost of raw materials comprises all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventories to their present location and condition.
2. Cost of finished goods and work-in-progress includes direct fixed and variable production overheads and indirect taxes as applicable. Fixed production overheads are allocated on the basis of normal capacity of production facilities.
3. Cost of traded goods comprises all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventories to their present location and condition.
4. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

4.6. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalized as part of cost of such asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

4.7. Investments in subsidiaries, associates and joint ventures

The Company records the investments in subsidiaries, associates and joint ventures at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

When the Company issues financial guarantees on behalf of subsidiaries, initially it measures the financial guarantees at their fair values and subsequently measures at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognized less cumulative amortization.

The Company records the initial fair value of financial guarantee as deemed investment with a corresponding liability recorded as deferred revenue. Such deemed investment is added to the carrying amount of investment in subsidiaries.

Deferred revenue is recognized in the Statement of Profit and Loss over the remaining period of financial guarantee issued.



The Company reviews its carrying value of investments carried at cost (net of impairment, if any) annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for in the statement of profit and loss.

4.8. Foreign Currency Transactions

The functional currency of the Company is Indian Rupees which represents the currency of the economic environment in which it operates.

Transactions in currencies other than the Company's functional currency are recognized at the rates of exchange prevailing at the dates of the transactions. Monetary items denominated in foreign currency at the year end and not covered under forward exchange contracts are translated at the functional currency spot rate of exchange at the reporting date.

Any income or expense on account of exchange difference between the date of transaction and on settlement or on translation is recognized in the profit and loss account as income or expense.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation difference on such assets and liabilities carried at fair value are reported as part of fair value gain or loss.

In case of forward exchange contracts, the premium or discount arising at the inception of such contracts is amortized as income or expense over the life of the contract. Further exchange difference on such contracts i.e. difference between the exchange rate at the reporting /settlement date and the exchange rate on the date of inception of contract/the last reporting date, is recognized as income/expense for the period.

4.9. Taxation

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the Financial Statement. However, deferred tax liabilities are not recognized if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

The carrying amount of deferred tax assets are reviewed at the end of each reporting period and are recognized only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.



Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries, where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries, associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

4.10. Revenue Recognition

The company recognizes revenue in accordance with Ind- AS 115. Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration that the Company expects to receive in exchange for those products or services.

Revenues in excess of invoicing are classified as contract assets (which may also refer as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which may also refer to as unearned revenues).

The Company presents revenues net of indirect taxes in its Statement of Profit and loss.

The specific recognition criteria from various stream of revenue is described below:

- a. **Revenue from the sale of goods** is recognized upon transfer of control of promised products, usually on delivery of the goods (i.e. when performance obligation is satisfied) at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of returns and allowances, trade discounts and volume rebates offered by the Company as part of the contract.
- b. **Revenue from Services** is recognized when respective service is rendered and accepted by the customer.
- c. **Capacity swaps**
The exchange of network capacity is recognised at fair value unless the transaction lacks commercial substance or the fair value of neither the capacity received nor the capacity given is reliably measurable.
- d. **Interest income**
For all debt instruments measured either at amortized cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR).
- e. **Rental income**
Rental income arising from operating leases or on investment properties is accounted for on a straight-line basis over the lease terms and is included in other non-operating income in the statement of profit and loss.



f. Insurance Claims

Insurance claims are accounted for as and when admitted by the concerned authority.

g. Dividend Income

Dividend income on investments is recognised when the right to receive dividend is established.

h. Other Income

Other Income is accounted for on accrual basis except, where the receipt of income is uncertain.

4.11. Employee Benefits

Short Term Employee Benefits

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Post-employment obligations

i. Defined contribution plans

Provident Fund and employees' state insurance schemes

All employees of the Company are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Company are covered under the employees' state insurance schemes, which are also defined contribution schemes recognized and administered by the Government of India.

The Company's contributions to both these schemes are expensed in the Statement of Profit and Loss. The Company has no further obligations under these plans beyond its monthly contributions.

ii. Defined benefit plans

Gratuity

The Company provides for gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Company. The Company provides for the Gratuity Plan based on actuarial valuations in accordance with Indian Accounting Standard 19 (revised), "Employee Benefits". The present value of obligation under gratuity is determined based on actuarial valuation using Project Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.



OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes Forming Part of the Financial Statements for the year ended March 31, 2026

Defined retirement benefit plans comprising of gratuity, un-availed leave, post-retirement medical benefits and other terminal benefits, are recognized based on the present value of defined benefit obligation which is computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. These are accounted either as current employee cost or included in cost of assets as permitted.

Leave Encashment

No provision for Leave encashment due to the employees has been made and the same shall be accounted for on payment basis at the time of encashment/payment or claim made by the employee.

iii. Actuarial gains and losses are recognized in OCI as and when incurred.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest as defined above), are recognized in other comprehensive income except those included in cost of assets as permitted in the period in which they occur and are not subsequently reclassified to profit or loss.

The retirement benefit obligation recognized in the Financial Statements represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of reductions in future contributions to the plans.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

4.12. Leases

As a lessee

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- i. the contract involves the use of an identified asset
- ii. the Company has substantially all of the economic benefits from use of the asset through the period of the lease and
- iii. the Company has the right to direct the use of the asset.



OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes Forming Part of the Financial Statements for the year ended March 31, 2026

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

The company's lease liabilities are included in Other financial liabilities.

Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

4.13. Segment Reporting

Identification of segments:

Operating segments are reported in a manner consistent with the internal financial reporting provided to the Chief Operating Decision Maker (CODM) i.e. Chief Executive officer. CODM monitors the operating results of all product segments separately for the purpose of making decisions about



OCL GREENTECH PRIVATE LIMITED**(CIN: U27200HR2025PTC131586)****Notes Forming Part of the Financial Statements for the year ended March 31, 2026**

resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the Financial Statements. The primary reporting of the Company has been performed on the basis of business segments. The analysis of geographical segments is based on the areas in which the Company's products are sold or services are rendered.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and other segments include general corporate income and expense items, which are not allocated to any business segment.

4.14. Cash & Cash Equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

4.15. Prior Period Items

The Company has adopted following materiality threshold limits in the recognition of Prior period expenses/incomes:

No.	Threshold Items	Threshold Value
i.	Identification based on individual limits	Rs. 10 lakhs
ii.	Restatement based on overall limits	1% of Total Revenue of Previous FY

4.16. 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, 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.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

Contingent assets are not recognised in the financial statements. Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.



OCL GREENTECH PRIVATE LIMITED

(CIN: U27200HR2025PTC131586)

Notes to Financial Statements for the period ended March 31, 2026

5 Property, Plant and equipment "PPE"

(₹ in Thousand)

Particulars	Computer	Plant & Machinery	Office Equipments	Total
Balance as at March 31, 2025	-	-	-	-
Additions	346.76	8,945.32	214.00	9,506.08
Less: Disposals / Adjustments	-	-	-	-
Balance as at March 31, 2026	346.76	8,945.32	214.00	9,506.08
Accumulated depreciation and impairment	Computer	Plant & Machinery	Office Equipments	Total
Balance as at March 31, 2025	-	-	-	-
Depreciation for the year	19.42	94.30	4.33	118.05
Less: Disposals / Adjustments	-	-	-	-
Balance as at March 31, 2026	19.42	94.30	4.33	118.05
Net Carrying Value	Computer	Plant & Machinery	Office Equipments	Total
Balance as at March 31, 2025	-	-	-	-
Balance as at March 31, 2026	327.34	8,851.02	209.67	9,388.03



6 Other Non-Current Assets

Particulars	As at March 31, 2026
Capital Advances	1,287.93
Total	1,287.93

There are no advances to directors or other officers of the Company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member.

7 Deferred Tax Assets/(Liabilities) (Net)

Particulars	As at March 31, 2026
A. Deferred Tax Assets	
Business Loss	1,887.72
	(A) 1,887.72
B. Deferred Tax Liability	
Property, plant and equipment	160.63
	(B) 160.63
Net Deferred Tax Assets / (Liability) (A-B)	1,727.09

The movement in deferred tax asset / (liabilities) during the year ended March 31, 2026

Particulars	As at March 31, 2025	Recognised in profit and Loss	Recognised in OCI	As at March 31, 2026
Business loss	-	1,887.72	-	1,887.72
Property, plant and equipment	-	(160.63)	-	(160.63)
Total	-	1,727.09	-	1,727.09

8 Inventories

Particulars	As at March 31, 2026
Raw Materials*	1,589.71
Stores & Consumables and Packing Materials	2,051.35
Work-in-Progress	264.20
Finished Goods**	96.42
Total	4,001.68

*Raw Materials include stock lying with third party amounting to Rs Nil.

**Finished Goods include materials in transit amounting to Rs Nil.

9 Trade Receivables

Particulars	As at March 31, 2026
Trade Receivables considered good - Secured;	-
Trade Receivables considered good - Unsecured;	708.53
Trade Receivables which have significant increase in credit risk	-
Trade Receivables - Credit Impaired	-
	708.53
Less : Impairment allowance for trade receivables	-
	708.53
Break-up of security details	
(i) Secured, considered good;	-
(ii) Unsecured, considered good;	708.53
(iii) Doubtful	-
	708.53
Less : Impairment allowance for trade receivables	-
Total	708.53



9.1 In determining the allowance for trade receivables the Company has used practical expedients based on financial condition of the customers, ageing of the customer receivables and over-dues, availability of collaterals and historical experience of collections from customers. The concentration of risk with respect to trade receivables is reasonably low as most of the customers are reputed organisations though there may be normal delays in collections.

9.2 Additional Information

Trade receivables ageing schedule as at March 31, 2026

Particular	Unbilled Receivables	Not Due	Outstanding for following periods from Due Date					Total
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables								
(i) Considered good	-	-	708.53	-	-	-	-	708.53
(ii) Which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-	-
Disputed Trade Receivables	-	-	-	-	-	-	-	-
(i) Considered good	-	-	-	-	-	-	-	-
(ii) Which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-	-
								708.53
Less : Impairment allowance for trade receivables	-	-	-	-	-	-	-	-
Total								708.53

9.3 Refer note no. 34 for information about receivables from related party.

9.4 No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other

9.5 No trade receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

9.6 The average credit period on sale of goods is 60 to 90 days. Trade receivables are generally non interest bearing.

10 Cash and Cash Equivalents ("C & CE")

Particulars	As at March 31, 2026
Balances with banks - In Current accounts	34.86
Cash on Hand	5.75
Total	40.61

11 Current Financial Assets - Others

Particulars	As at March 31, 2026
Security Deposits, Unsecured, considered good*	795.00
Total	795.00

* Security Deposits given towards rent.

12 Other Current Assets

Particulars	As at March 31, 2026
Advances to Suppliers*	1,626.67
Balance with Government Authorities	2,887.26
Total	4,513.93

*There are no advances to directors or other officers of the Company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member.



13 Share Capital

Equity Share Capital

(₹ in Thousand, Except no. of Shares)

Particulars	As at March 31, 2026
Authorised Shares	
50,000 Equity Shares of Rs.10/- each.	500.00
Total	500.00
Issued, Subscribed and fully paid-up shares	
50,000 Equity Shares of Rs.10/- each.	500.00
Total	500.00

a) Terms/rights attached to equity shares

The Company has only one class of equity shares having par value of Rs. 10/- per share. Each shareholder of equity shares is entitled for pari passu voting right.

b) Reconciliation of Equity Shares outstanding:

Particulars	As at March 31, 2026
Number of shares at the beginning of the period	-
Add: Shares issued during the period	50,000
Number of shares at the end of the period	50,000

c) Shareholders holding more than 5 percent of Equity Shares in the Company

Name of Shareholder	As at March 31, 2026
	No. of share held
Orient Cables (India)Limited	25,500
% of Holding	51.00%
Richa Sharma	12,250
% of Holding	24.50%
Saket Sharma	12,250
% of Holding	24.50%

d) Details of shareholding of promoters

S. No.	Shares held by promoters at the year ended March 31, 2026			% change during the year
	Promoter's Name	No. of shares	% of total shares	
1	Orient Cables (India)Limited	25,500	51.00%	-
2	Richa Sharma	12,250	24.50%	-
3	Saket Sharma	12,250	24.50%	-

* % Change during the year represents the % change in total holding when compared to the previous year

14 Other Equity

Particulars	As at March 31, 2026
Retained Earnings	(5,135.16)
Other Comprehensive Income	-
Total	(5,135.16)

(i) Retained Earnings

Particulars	As at March 31, 2026
Opening Balance	-
Net profit/(loss) for the year	(5,135.16)
Items of other comprehensive income recognised directly in retained earnings	
Closing Balance	(5,135.16)

(ii) Other Comprehensive Income: Nil

The Description of the nature and purpose of each reserve within equity is as follows:

- Retained Earnings

Retained earnings are the profits that the Company has earned till date.



15 Current Financial Liabilities - Borrowings

Particulars	As at March 31, 2026
Unsecured	
Loan from Holding Company	8,100.00
Loan from Directors	10,100.00
Total	18,200.00

Above Loans are repayable on demand and carry interest rate 9% p.a.

16 Trade Payables

Particulars	As at March 31, 2026
total outstanding dues of micro enterprises and small enterprises ; and*	1,887.58
total outstanding dues of creditors other than micro enterprises and small enterprises.	5,064.61
Total	6,952.19

*Refer Note no. 30

Additional Information

Trade Payables ageing schedule as at March 31, 2026

Particulars	Unbilled Payables	Not Due	Outstanding for following periods from due date				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	31.66	1,442.66	413.26	-	-	-	1,887.58
(ii) Others	1,052.97	3,035.12	976.52	-	-	-	5,064.61
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	1,084.63	4,477.78	1,389.78	-	-	-	6,952.19

17 Current Financial Liabilities - Others

Particulars	As at March 31, 2026
Interest Accrued but not Due	353.47
Creditors for Capital Goods	367.87
Other Payables	
- Salaries & Wages Payable	486.91
- Employees Payable	13.40
- Expenses Payable	71.34
Total	1,292.99

18 Current Liabilities - Others

Particulars	As at March 31, 2026
Advance from Customers	415.11
Statutory Dues Payable	237.67
Total	652.78



(₹ in Thousand)

19 Revenue from operations

Particulars	For the period from May 05, 2025 to March 31, 2026
Sale of Products	1,517.54
Total	1,517.54

20 Other Income

Particulars	For the period from May 05, 2025 to March 31, 2026
Gain on foreign currency transaction and translation (net)	100.42
Total	100.42

21 Cost of Material Consumed

Particulars	For the period from May 05, 2025 to March 31, 2026
Opening Stock	-
Add : Purchases During the year	3,300.87
	3,300.87
Less : Closing Stock	1,589.71
Total	1,711.16

22 Changes in inventories of finished goods, Stock-in -Trade and Work-in-Progress

Particulars	For the period from May 05, 2025 to March 31, 2026
Opening Stock	
Finished Goods	-
Work-in-Progress	-
	-
Closing Stock	
Finished Goods	96.42
Work-in-Progress	264.20
	360.62
Total	(360.62)

23 Employee benefits expense

Particulars	For the period from May 05, 2025 to March 31, 2026
Salaries, Bonus and other allowances	2,116.82
Contribution to Provident and Other Funds	53.17
Staff Welfare Expenses	52.83
Employee's Recruitment Expenses	21.76
Total	2,244.58

24 Finance costs

Particulars	For the period from May 05, 2025 to March 31, 2026
Interest on unsecured loan	392.75
Interest on TDS	2.47
Total	395.22



(₹ in Thousand)

25 Depreciation and amortization expenses

Particulars	For the period from May 05, 2025 to March 31, 2026
Depreciation on property, plant and equipment (refer note no. 5)	118.05
Total	118.05

26 Other Expenses

Particulars	For the period from May 05, 2025 to March 31, 2026
Consumption of Stores and Spare Parts	151.52
Power & Fuel, Water Charges	377.64
Repairs & Maintenance - P&M	73.78
Calibration and Testing Charges	694.42
Business Promotion Expenses	118.42
Payments to the Auditor	
Audit Fees	18.00
Other Services	7.50
Legal & Professional Charges	608.45
Rates & Taxes	250.93
Travelling, Conveyance and Vehicle Expenses	269.32
Rent	1,285.00
Printing & Stationery	12.37
Repairs & Maintenance - Building	106.08
Repairs & Maintenance - Other	282.07
Telephone & Internet Expenses	7.50
Bank Charges	5.55
Interest/Penalty on Statutory Dues	7.62
Miscellaneous Expenses	95.64
Total	4,371.81

27 Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

Particulars	For the period from May 05, 2025 to March 31, 2026
Basic Earnings Per Share	
Profit/(Loss) After Tax	(5,135.16)
Profit Attributable to Ordinary Shareholders	(5,135.16)
Weighted Average Number of Ordinary Shares (used as denominator for calculating Basic EPS)	50,000
Nominal Value of Ordinary Equity Share	Rs. 10/-
Earnings Per Share - Basic (In Rs.)	(102.70)
Diluted Earnings Per Share	
Profit/(Loss) After Tax	(5,135.16)
Profit Attributable to Ordinary Shareholders	(5,135.16)
Potential Equity Shares	-
Weighted Average Number of Ordinary Shares (used as denominator for calculating Diluted EPS)	50,000
Nominal Value of Ordinary Equity Share	Rs. 10/-
Earnings Per Share - Diluted (In Rs.)	(102.70)



(₹ in Thousand)

28 Critical accounting estimates and judgments

The estimates and judgements used in the preparation of Standalone financial statements are continuously evaluated by the Company, and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Company believes to be reasonable under the existing circumstances. The said estimates and judgements are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Although the Company regularly assesses these estimates, actual results could differ materially from these estimates – even if the assumptions under-lying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognised in the financial statements in the year in which they become known.

The areas involving critical estimates or judgments are:

1. Useful lives of property, plant and equipments **Note No. 4.1 & 5**
2. Useful life of intangible asset **Note No. 4.2**
3. Taxes **Note No. 4.9, 7**
4. Measurement defined benefit obligation **Note No. 4.11 & 29**
5. Measurement of Fair Values and Expected Credit Loss (ECL) **Note No. 4.3, 9**
6. Estimation of Provisions & Contingent liabilities **Note No. 4.16 & 31**

29 During the year, Company has recognised the following amounts in the Standalone financial statements as per Ind AS - 19 "Employees Benefits"**a) Defined Contribution Plan**

Contribution to Defined Contribution Plan, maintained under the Employees Provident Fund Scheme by the Central Government, is charged to Profit and Loss Account as under:

Particulars	For the period from May 05, 2025 to March 31, 2026
Employer's Contribution to Provident Fund and Other Funds	47.68

b) Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each year of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. Liability for leave encashment is being accounted on lodging of claim and no provision for any leave encashment is made in the books.

Sensitivities due to mortality & withdrawals are not material & hence impact of change due to these not calculated. Sensitivities as rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable.

30 Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows :

Particulars	As at March 31, 2026
a. The principal amount remaining unpaid to any supplier at the end of each accounting year [^]	1,887.58
b. Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-
c. The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day	-
d. The amount of interest due and payable for the year of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-
e. The amount of interest accrued and remaining unpaid at the end of each accounting year	-
f. The amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-

[^] includes Creditors for Capital Goods of Rs. Nil

Note: The above information and that is given in 'Note-16' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information/confirmation available with the Company and has been relied upon by the auditors.

31 Commitments and Contingencies**(A) Contingent Liabilities not provided for in respect of:**

- (i) The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable in its Standalone financial statements. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.
- (ii) The Company did not have any long term derivative contracts for which there were any material foreseeable losses.

- (B) The E-Waste (Management) Rules, 2022 issued by the Central Pollution Control Board (CPCB) became applicable to the Company with effect from April 1, 2023. Pursuant to these Rules, the Company has obtained Extended Producer Responsibility (EPR) authorisation from CPCB as a Producer for specified categories of products covered under Schedule I of the E-Waste (Management) Rules, 2022 and has engaged authorised third-party waste management agencies for the collection, recycling and disposal of e-waste.

The Company has fulfilled its EPR obligations for the current financial year. Based on the management's assessment and the compliance status as at the reporting date, no additional provision is considered necessary in the financial statements.

(C) Capital Commitments

Particulars	As at March 31, 2026
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	-

(₹ in Thousand)

32 Segmental Reporting

(a) Primary Segment Information

The Company has identified business segments as its primary segment and geographic segments as its secondary segment. Accordingly segments have been identified in line with Indian Accounting Standard on Segment Reporting 'Ind AS-108'. The Company is mainly engaged in the business of manufacturing in Wire & Cable harness assemblies, EV Charging Gun & Cable assembly, Li ion-based Power storage systems, battery chargers, Charging stations and Battery Management Systems (BMS). There are no reportable business and geographical segment taking into account all the factors, viz., the nature of product and services, identical risks and return, the organization structure and the internal financial reporting system.

(b) Geographical information

Geographical revenue is allocated based on the location of the customers and non current assets are also allocated based on the location of the assets. The information regarding geographical revenue and non-current assets are as follows:

Particulars	For the period from May 05, 2025 to March 31, 2026
Revenue from External Customers	
In India	1,517.54
Outside India	-
Total revenue as per statement of profit and loss	1,517.54
Non Current Assets	
Within India (excluding financial assets & deferred tax assets)	12,403.05
Outside India	-
Total	12,403.05

33 Disaggregation of Revenue

The operations of the Company are limited to business of manufacturing in Wire & Cable harness assemblies, EV Charging Gun & Cable assembly, Li ion-based Power storage systems, battery chargers, Charging stations and Battery Management Systems (BMS). Revenue from contract with customers is from sale of manufactured goods. Sale of goods are made at a point in time and revenue is recognised upon satisfaction of the performance obligations which is typically upon dispatch / delivery. The Company has a credit evaluation policy based on which the credit limits for the trade receivables are established. There is no significant financing component as the credit period provided by the Company is not significant.

Reconciliation of revenue as recognised in the Statement of Profit and Loss with the contracted price

Particulars	For the period from May 05, 2025 to March 31, 2026
Revenue as per contracted price	1,517.54
Less:	
Trade Discount, Rebate, variable consideration etc:	-
Sale Return	-
Revenue as per Statement of Profit & Loss (Ind AS-115)	1,517.54

Primary Geographical Markets in respect of revenue as recognised in the Statement of Profit and Loss:

Particulars	For the period from May 05, 2025 to March 31, 2026
In India	1,517.54
Outside India	-
Total	1,517.54

Disaggregated revenue recognised in the Statement of Profit and Loss :

Particulars	For the period from May 05, 2025 to March 31, 2026
Related Party	140.21
External Customer	1,377.34
Total	1,517.54

Contract Balances

The following table provides information about receivables and contract liabilities from contract with customers:

Particulars	As at March 31, 2026
Contract liabilities	
Advance from Customers	415.11
Total	415.11
Receivables	
Trade Receivables	708.53
Less : Impairment allowance for trade receivables	-
Total	708.53

Significant changes in the contract liabilities balances during the year are as follows:

Particulars	As at March 31, 2026
Opening Balance	-
Addition during the year	415.11
Less: Revenue recognised during the year	-
Closing Balance	415.11

Information about major customers

More than 10% of the Revenues is from one customer aggregating to Rs. 1,364.75 Thousand representing approximately 89.93 % of the Company's revenue from operations for the year ended March 31, 2026.



(₹ in Thousand)

34 As required by Ind AS - 24 "Related Party Disclosures"

a) Name and description of related parties.-

Name	Relationship
1. Orient Cables (India) Limited	Holding Company
1. Orient Network Private Limited	
2. Sunlord International	Significant Influence
1. Mr. Vipul Nagpal 2. Mr. Vardaan Nagpal 3. Ms. Richa Sharma 4. Mr. Saket sharma	Key Management Personnel (KMPs)

Relative of person refer in (a) where transactions have

b) Nature of transactions: -The transactions entered into with the related parties during the reporting year along with outstanding balances as at respective year are as under:

Nature of Transactions	Amount
	F.Y. 2025-26
A) TRANSACTIONS DURING THE YEAR	
Reimbursement of expenses	
Orient Cables (India) Limited	241.93
Purchase of Goods	
Orient Cables (India) Limited	1,148.64
Sunlord International	425.95
Sales of Goods	
Sunlord International	140.21
Investment from Parent	
Orient Cables (India) Limited	255.00
Rent Paid	
Orient Networks Private Limited	80.00
Loan Taken	
Orient Cables (India) Limited	8,100.00
Saket Sharma	5,050.00
Richa Sharma	5,050.00
Interest on Loan	
Orient Cables (India) Limited	158.18
Saket Sharma	119.23
Richa Sharma	115.34
B) BALANCES OUTSTANDING AS AT YEAR END	
Rent Payable	
Orient Networks Private Limited	80.00
Interest Payable	
Orient Cables (India) Limited	142.36
Saket Sharma	107.31
Richa Sharma	103.80
Trade Payable	
Orient Cables (India) Limited	1,355.39
Sunlord International	338.38
Other Reeivable	
Orient Cables (India) Limited	241.93
Investment from Parent	
OCL Greentech Private Limited	255.00
Loan Payable	
Orient Cables (India) Limited	8,100.00
Saket Sharma	5,050.00
Richa Sharma	5,050.00



(₹ in Thousand)

- 35 Pursuant to the notification issued by the Ministry of Labour & Employment on November 21, 2025, notifying the Code on Wages, 2019, the Industrial Relations Code 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the Labour Codes"), the Company has evaluated the impact of the said Codes on employee benefits. The Company has evaluated the impact of the said Codes on employee benefits. In accordance with Ind AS 19 Employee Benefits, the Company has no past service cost in respect of gratuity.

36 Financial Risk Management Objectives and Policies

The Company's principal financial liabilities comprise trade and other payables, lease liabilities. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include cash and cash equivalents that derive directly from its operations.

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

Management of Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions. The following table shows the maturity analysis of the Company's financial liabilities based on contractually agreed undiscounted cash flows as at the Balance Sheet date.

Particulars	Notes Nos.	Less than 12 months	1 to 5 Years	Above 5 Years	Total
As at March 31, 2026					
Trade payables	16	6,952.19	-	-	6,952.19
Borrowings	15	18,200.00	-	-	18,200.00
Other liabilities	17	1,292.99	-	-	1,292.99

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments.

Foreign Currency Risk:

The Company operates internationally and undertakes transactions denominated in foreign currencies, primarily USD. Consequently, the Company is exposed to foreign currency risk arising from export revenues, import of raw materials and capital goods, and other foreign currency commitments.

Exchange rate fluctuations may impact the Company's revenue, costs, and outstanding receivables/payables denominated in foreign currencies. The Company manages its foreign exchange exposure in accordance with its approved risk management policy.

Foreign currency exposure at the end of the reporting year and its sensitivity analysis: refer note no. 38.

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Trade Receivables

The Company trades with recognized and credit worthy third parties. It is the Company's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an on-going basis with the result that the Company's exposure to bad debts is not significant. At March 31, 2026 the Company had top Two customers that owed the Company more than Rs. 708.53 Thousand and accounted for approximately 100% of all the receivables outstanding. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note no. 9. The Company does not hold collateral as security. The Company is exposed to credit risk in the event of non-payment by customers. Credit risk concentration with respect to trade receivables is mitigated by the Company's large customer base. Adequate expected credit losses are recognized as per the assessments. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial Instruments and Cash Deposits

Credit risk from balances with banks and financial institutions is managed by the management in accordance with the Company's policy. The Company maintains its Cash and cash equivalents and Bank deposits with reputed and highly rated banks. Hence, there is no significant credit risk on such deposits. Counterparty credit limits are reviewed by the management on an annual basis, and may be updated throughout the year. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the balance sheet at March 31, 2026 is the carrying amounts as illustrated in Note no. 11.

Capital Management

Capital includes issued equity capital and Securities premium and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to ensure the Company's ability to continue as a going concern and maximize the shareholder value.

Particulars	Note No.	As at March 31, 2026
Borrowings	15	18,200.00
Less : Cash and Cash equivalents	10	(40.61)
Net Debt		18,159.39
Total Equity		(4,635.16)
Net Debt to Equity		-391.78%

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026.



(₹ in Thousand)

37 Financial Instruments by category

Particulars	As at March 31, 2026				
	FVTPL	FVTOCI	Amortised Cost	Total Carrying Value	Total Fair Value
1) Financial Assets					
I) Cash and Cash equivalents (Note No. 10)	-	-	40.61	40.61	40.61
III) Trade Receivables (Note No. 9)	-	-	708.53	708.53	708.53
VI) Other Receivables (Note No. 11)	-	-	795.00	795.00	795.00
Total financial assets	-	-	1,544.14	1,544.14	1,544.14
2) Financial liabilities					
I) Trade payables (Note No. 16)	-	-	6,952.19	6,952.19	6,952.19
II) Borrowings (Note No. 15)	-	-	18,200.00	18,200.00	18,200.00
III) Other Liabilities (Note No. 17)	-	-	1,292.99	1,292.99	1,292.99
Total Financial liabilities	-	-	26,445.18	26,445.18	26,445.18

Management has assessed that Cash and cash equivalents, Other balances with banks, Loans, Trade receivables, Other financial assets, Borrowings, Lease liabilities, Trade payables and Other financial liabilities carried at amortized cost (Level 3) approximate their carrying amounts largely due to the short-term maturities of these instruments.

Fair value hierarchy :

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Valuation Methodology

All financial instruments are initially recognized and subsequently re-measured at fair value as described below :

(a) Trade receivables, cash and cash equivalents, borrowings, trade payables and other financial assets and liabilities approximate the carrying value due to their short term maturities. Fair value is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.

(b) The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting year.

(c) Fair value of the remaining financial instruments is determined using discounted cash flow analysis, unless the carrying value is considered to approximate to fair value.

There have been no transfers among Level 1, Level 2 and Level 3 during the year.

38 Foreign Currency Exposure

a) The Company undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations will arise.

b) Details of outstanding hedging contracts relating to foreign exposure - Nil

c) Foreign Currency Exposure

The carrying amounts of the Company's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting year are as follows:

Particulars	Currency	As at March 31, 2026	
		Foreign Currency	Equivalent
			0
Trade Payables	USD/Rs.	-	-
Advance to Suppliers	USD/Rs.	16,270.59	1,454.00

Foreign currency sensitivity analysis

The following details are demonstrate the Company's sensitivity to a 5% increase and decrease in the Rs. against the relevant foreign currencies. The sensitivity analysis includes only outstanding foreign currency denominated monetary items as tabulated above and adjusts their translation at the year end for a 5% change in foreign currency rates. A positive number below indicates an increase in profit or equity and vice-versa.

Impact on profit or loss for the year	As at March 31, 2026	
	Rupee strengthens by 5%	Rupee weakens by 5%
USD	-	-
EURO	-	-



(₹ in Thousand)

39 Tax Reconciliation

Particulars	For the period from May 05, 2025 to March 31, 2026
Net Profit as per Profit and Loss Account (before tax)	(6,862.24)
Current Tax rate	25.17%
Current Tax	(1,727.08)
Adjustment:	
Other Adjustments	-
Interest on Income Tax	-
Ind AS Impact	-
Tax Provision as per Books	(1,727.08)

40 Analytical Ratios (as required by Schedule III of the Companies Act, 2013)

S. No.	Ratio	Numerator	Denominator	As at March 31, 2026			Reason for variance (if above 25%)
				Numerator (Amount)	Denominator (Amount)	Ratio	
1	Current ratio (in times)	Total current assets	Total current liabilities	10,059.75	27,097.96	0.37	NA
2	Return on equity ratio (in %)	Net Profit After Tax	Average Shareholder's equity	(5,135.16)	(4,635.16)	-111%	This is first year of company and operation not started fully.
3	Inventory turnover ratio (in times)	Revenue from operations	Average Inventory	1,517.54	4,001.68	0.38	NA
4	Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	1,517.54	708.53	2.14	NA
5	Trade payables turnover ratio (in times)	Cost of Goods Sold	Average trade payables	1,350.54	6,952.19	0.19	NA
6	Net capital turnover ratio (in times)	Revenue from operations	Working capital (i.e. Total current assets less Total current liabilities)	1,517.54	(17,038.21)	(0.09)	NA
7	Net profit ratio (in %)	Profit/(Loss) after Tax for the period	Revenue from operations	(5,135.16)	1,517.54	-338%	This is first year of company and operation not started fully.
8	Return on capital employed (in %)	Profit before tax and finance cost	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	(6,467.02)	13,564.84	-47.67%	This is first year of company and operation not started fully.

41 Other Statutory Information

- The Company do not have any immovable property.
- The Company has not revalued its property, plant and equipment during the reporting year.
- The Company does not have any investment in properties.
- The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or year of repayment.
- The Company has no borrowings from banks.
- The Company has not been sanctioned working capital limits from banks or financial institutions on the basis of security of current assets.
- The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the reporting year or after the end of reporting year but before the date when financial statements are approved.
- The Company does not have any transactions with struck-off companies.
- The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- The Company has not traded or invested in Crypto currency or Virtual Currency during the reporting year.
- The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory year except mentioned hereunder in:
- The Company has not filed any scheme of arrangements in terms of section 230 to 237 of the Companies Act, 2013 during the year
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - 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 to or on behalf of the Ultimate Beneficiaries.
- The Company has 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:
 - 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.



(₹ in Thousand)

42 Audit Trail

The Ministry of Corporate Affairs (MCA) has prescribed a new requirement for companies under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 inserted by the Companies (Accounts) Amendment Rules 2021 requiring companies, which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The Company is using accounting software Tally Prime (Release 6.1) 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. Further, there are no instances of audit trail feature being tampered with in respect of these accounting software's where the audit trail has been enabled.

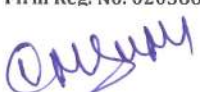
43 Backup of Books of accounts

The Company is maintaining its books of accounts in electronic mode and these books of accounts are accessible in India at all times and the back-up of these books of accounts have been kept in servers physically located in India. Further, the related supporting documents & vouchers are kept physically at registered office, corporate office and branches of the company.

- 44** (i) The Company was incorporated on May 05, 2025 and the first financial statements are prepared for the period from May 05, 2025 to March 31, 2026.
(ii) Figures representing 0.00 Thousand are below Rs. 5.

As per our report of even date

For V M GUPTA & ASSOCIATES
Chartered Accountants
Firm Reg. No. 020366C


Varun M. Gupta
Partner
Membership No. 425852
UDIN:-26425852VBDXTN8396



Place: Gurugram
Date: June 29, 2026

For and on behalf of the Board of Directors


Saket Sharma
Director
DIN: 11088688


Vipul Nagpal
Director
DIN: 00469000