SURAJ MISHRA & ASSOCIATES

Chartered Accountants
Address: S-4, S/F Unicom House A3
Block Janakpui Delhi 110058

Mail : surajassociates2020@gmail.com
Mobile : +91 - 9650234438

Independent Auditors' Report
To the Members of CLNGREEN PRIVATE LIMITED

Opinion

We have audited the accompanying financial statements of **CLNGREEN PRIVATE LIMITED** (hereinafter termed as "the Company"), which comprise Balance Sheet as at 31'st March 2026 and the Statement of Profit and Loss and Cashflow for the year then ended on that date, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and **give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the statement of profit and loss for the year ended on that date.**

Basis for Opinion

We conducted our audit of the financial statements in accordance with **the Standards on Auditing specified under section 143(10) of the Act (SAs)**. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. **We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence 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 we have obtained **is sufficient and appropriate** to provide a basis for our audit opinion on the financial statements.

Key audit matters

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

Reporting of key audit matters as per SA 701, **Key Audit Matters are not applicable to the Company as it is an unlisted company.**

Suraj Mishra & Associates
FRN-037530N
New Delhi
Chartered Accountants

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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014.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 responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the audit of the financial statements

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

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

- 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)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

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.

Surai Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

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

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 is applicable. (Annexure A)

2. As required by section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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

   c) the Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;

   d) in our opinion, the aforesaid financial Statement comply with the Accounting Standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) on the basis of written representations received from the directors as on March 31, 2026, and 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 sub-section (2) of section 164 of the Companies Act, 2013;

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we would like to state that the Company has adequate internal financial control over financial reporting.

   g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigation which would impact its financial position.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or 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, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

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

v. The Company has neither declared nor paid any dividend during the year.

vi. The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility. The audit trail feature has been operated throughout the year for all transactions recorded in the software and the audit logs have been preserved by the Company as per statutory requirements. We did not observe any instance of the audit trail feature being tampered with during the course of our audit.

vii. We have considered the whistle-blower complaints received during the year by the Company, if any, while performing our audit.

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 037530N

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

Suraj Mishra
Proprietor
Membership No: 558043
UDIN: 26558043QPFUOB5858
Place: Delhi
Date: 28-05-2026

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

1. In respect of its fixed assets:
   a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
   b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
   c. According to the information and explanation given to us and records submitted to us, there were no land & building held in the name of company as at the balance sheet date.

2. The company has no inventory and hence Para 3 (ii) of the Companies (Auditors Report) order, 2020 is not applicable to the company.

3. The company has noy granted any loans, secured or unsecured, to Companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

4. Since the company is the Private Limited Company, section 185 and 186 of the companies Act are not applicable to company as per the exemption notification issued by MCA dt. 05-06-2015. The company has given loan to directors and their relatives in the capacity of as member which are in accordance with Private Limited Company Rules 2014.

5. Since the is a Private Limited Company, section 73 to 76 of the Companies Act are not applicable to the company.

6. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. According to the information and explanation given to us and the books of account examined by us, in respect of statutory dues:
   a. The undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.
   b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

Sunil Mishra & Associates * Chartered Accountants * FRN-037530N New Delhi

8. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has no borrowing from financial institution or bank during the financial year 2025-26.

9. The company has not raised any money by way of public offer or further offer including debt instrument and term loans and hence this clause is not applicable.

10. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

11. No Managerial Remuneration had been paid by the company during the year hence the provisions of section 197 read with schedule V to Companies Act is not applicable.

12. This clause is not applicable to companies other than Nidhi Company.

13. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

14. Since the company is a Private Limited company, section 42 of the Companies Act 2013 is not applicable to the company.

15. The company has not entered into non-cash transactions with directors or persons connected with him.

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

17. The company has not incurred cash losses in the financial year and in the immediately.

18. There is no resignation of statutory auditors during the year.

19. According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date.

Suraj Mishra & Associates
FRN-037530N
New Delhi
Chartered Accontants

20. (a) The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company;

(b) This clause is not applicable to the company.

21. There has been no subsidiary and associate company hence clause not applicable.

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 037530N



Suraj Mishra
Proprietor
Membership No: 558043
UDIN: 26558043QPFUOB5858
Place: Delhi
Date: 28-05-2026

CLNGREEN PRIVATE LIMITED

Balance Sheet

As at March 31, 2026

All amounts in INR Hundreds, unless otherwise stated

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	1,000.00	-
Reserves and Surplus	4	1,962.26	-
		2,962.26	**-**
Non-current liabilities			
Deferred Tax Liabilities (Net)	5	18.22	-
		18.22	**-**
Current liabilities			
Short-Term Borrowings	6	58,550.01	-
Trade Payables			
total outstanding dues of micro and small enterprises	7	-	-
total outstanding dues of creditors other than micro and small enterprises	7	11,619.66	-
Other current liabilities	8	15,113.48	-
Short-Term Provisions	9	666.09	-
		85,949.24	**-**
TOTAL EQUITY AND LIABILITIES		**88,929.72**	**-**
II. ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	10	364.53	-
		364.53	**-**
Current assets			
Trade Receivables	11	65,490.00	-
Cash and Cash Equivalents	12	11,027.04	-
Short-term loans and advances	13	12,048.15	-
		88,565.19	**-**
TOTAL ASSETS		**88,929.72**	**-**

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm Regn No : 037530N

Suraj Mishra & Associates ★ Chartered Accountants ★ FRN-037530N New Delhi

SURAJ MISHRA
Proprietor
Membership No : 558043
UDIN : 26558043QPFUOB5858
Place : Delhi
Date : May 28, 2026

For and on behalf of Board of Directors

MANMOHAN SINGH
Director
DIN : 08133941
Place : Noida

KAUSHAL KISHOR
Director
DIN : 10305251
Place : Noida

CLNGREEN PVT. LTD. NOIDA

CLNGREEN PRIVATE LIMITED

Statement of Profit And Loss

Year ended March 31, 2026

All amounts in INR Hundreds, unless otherwise stated

Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
INCOME			
Revenue From Operations	14	55,500.00	-
Total Income		**55,500.00**	-
EXPENSES			
Employee Benefits Expense	15	42,957.99	-
Depreciation and Amortisation Expense	16	0.63	-
Other Expenses	17	9,894.81	-
Total Expenses		**52,853.43**	-
Profit before tax		**2,646.57**	-
TAX EXPENSES			
Current Tax	18	666.09	-
Deferred Tax	18	18.22	-
PROFIT FOR THE YEAR		**1,962.26**	-
EARNINGS PER EQUITY SHARE			
Basic (Face value of Rs.10 each)	19	19.62	-
Diluted (Face value of Rs.10 each)	19	19.62	-

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm Regn No : 037530N

Suraj Mishra & Associates * Chartered Accountants * FRN-037530N New Delhi

SURAJ MISHRA
Proprietor
Membership No : 558043
UDIN : 26558043QPFUOB5858
Place : Delhi
Date : May 28, 2026

For and on behalf of Board of Directors

MANMOHAN SINGH
Director
DIN : 08133941
Place : Noida

KAUSHAL KISHOR
Director
DIN : 10305251
Place : Noida

CLNGREEN PVT. LTD. NOIDA

CLNGREEN PRIVATE LIMITED

Statement of Cash Flows

Year ended March 31, 2026

All amounts in INR Hundreds, unless otherwise stated

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	2,646.57	-
Adjustments for :		
Depreciation and Amortization Expense	0.63	-
Operating Profit Before Working Capital Changes	**2,647.20**	-
Increase / (Decrease) in Trade Payables	11,619.66	-
Increase / (Decrease) in Other liabilities	15,113.48	-
Decrease / (Increase) in Trade Receivables	(65,490.00)	-
Decrease / (Increase) in loans and advances	(12,048.15)	-
Cash generated from / (used in) Operations	**(48,157.81)**	-
Net Cash generated from / (used in) Operating Activities	**(48,157.81)**	-
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(365.16)	-
Net Cash generated from / (used in) Investing Activities	**(365.16)**	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share capital	1,000.00	-
Proceeds from Short-Term Borrowings	58,550.01	-
Net Cash generated from / (used in) Financing Activities	**59,550.01**	-
Net Increase / (Decrease) In Cash and Cash Equivalents	**11,027.04**	-
Cash and Cash Equivalents at the Beginning	-	-
Cash and Cash Equivalents at the End	**11,027.04**	-

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm Regn No : 037530N

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

SURAJ MISHRA
Proprietor
Membership No : 558043
UDIN : 26558043QPFUOB5858
Place : Delhi
Date : May 28, 2026

For and on behalf of Board of Directors

MANMOHAN SINGH
Director
DIN : 08133941
Place : Noida

KAUSHAL KISHOR
Director
DIN : 10305251
Place : Noida

CLNGREEN PVT. LTD. NOIDA

1. General Information

CLNGREEN PRIVATE LIMITED (the 'Company') is a Private Limited Company, domiciled in India with its registered office located at Plot No. 18, Phase 2, Sector 140, Noida, Gautambuddha Nagar, Uttar Pradesh-201305. The Registration Number of the Company is U42209UP2025PTC233538. The Company is engaged in the business of To carry out business to manufacture, assemble, fabricate, develop, import, export, install, job work, outsource, trade, maintain, purchase, sell, resell, repair, renovate, condition, remodel, contract, sub contract, service, supply and to act as agent, broker, representative,
concessionaires, consultant, advisor, collaborator, contractor, or otherwise deal in all kinds of
solar power, hydro power, other renewable power, solar, modules and equipments, appliances, PV modules, power supply products, generators, inverters, transformers, conditioners, shelters and enclosures, and their components, parts, device consumables, accessories, fittings and instruments for domestic and non-domestic use..

2. Significant Accounting Policies

Basis of Preparation of Financial Statements

The Financial Statements of the Company have been prepared and presented in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP'). It comprises the Accounting Standards notified u/s 133 read with section 469 of the Companies Act, 2013. The accounting policies have been framed, keeping in view the fundamental accounting assumptions of Going Concern, Consistency and Accrual, and also the basic considerations of Prudence, Substance over form, and Materiality. Based on the nature of products and the time between acquisition of assets and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities. These financial statements have been prepared on historical cost basis except certain items like Financial Leases and Defined Benefit Plans are measured at fair value.

Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent but the actual results may differ from them. They are reviewed on an on-going basis and any revision to accounting estimates is recognised prospectively in current and future periods. Accounting estimates and assumptions that have a significant effect on the amounts reported in the financial statements include:

i) Net Realisable value of items of Inventories
ii) Useful life and Residual value of Property, Plant and Equipment and Intangible Assets
iii) Defined Benefit obligations
iv) Deferred Tax asset or liability
v) Provisions for Trade Receivables
vi) Other Provisions and Contingencies

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

Property, Plant and Equipments

Property, plant and equipments are initially recognised at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is provided under the 'Straight-line' method as per the useful life specified in Schedule II to the Companies Act, 2013. Residual values of assets are measured at not more than 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.

Impairment of Assets

At the end of each reporting period, the carrying amounts of Property, Plant & Equipment, and Intangible assets are tested for impairment. An Impairment loss is recognised for an amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and Value-in-use. Value-in-use is the present value of future cash flows discounted using a rate which reflects the current market rates and the risks specific to the asset.

For the purposes of assessing impairment, assets are grouped at the lowest levels (cash-generating units) for which independent cash inflows can be identified. Impairment losses, if any, are recognised in the Statement of Profit and Loss and included in depreciation and amortisation expenses.

Trade Receivables and Loans and Advances

Trade Receivables and Loans and Advances are presented after making adequate provision for any shortfall in their recovery. The provision and any subsequent recovery is recognised in the Profit and Loss statement. Bad debts are written off when they are identified.

Cash and cash equivalents

All highly liquid financial instruments, which are readily convertible into known amount 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 are considered to be cash equivalents.

Provisions and Contingent Liabilities

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

Revenue Recognition

Revenue from sale of goods is recognised when control and significant risks and rewards of ownership of the products being sold is transferred to the customer. This is generally fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Previous experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur. Income from services rendered is recognised based on agreements/arrangements with the customers as the service is performed and there are no unfulfilled obligations.

Interest income is recognized on accrual basis, adopting a time proportion method, taking into account the amount outstanding and the rate applicable. Dividend income on investments is accounted for when the right to receive the income is established. Export incentives are recognised on accrual basis to the extent the management is certain of the income.

Employee Benefits

Short-term employee Benefits

Suraj Mishra & Associates ★ Chartered Accontants ★ FRN-037530N New Delhi

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss. The fair value of the plan assets is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on net basis.

Other Long-term Employee Benefits

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.

Taxes on Income

Income tax expense for the year comprises of current tax and deferred tax.

Current tax

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

Deferred tax

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised except for deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Suraj Mishra & Associates ★ Chartered Accontants ★ FRN-037530N New Delhi

3. Share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised		
10,000 (00) Equity shares of Rs. 10 each	1,000.00	-
Issued, subscribed and fully paid up		
10,000 (00) Equity shares of Rs. 10 each	1,000.00	-
Total	**1,000.00**	-

Reconciliation of the number of Equity Shares outstanding

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
As at the beginning of the period	-	-	-	-
Add : Shares Issued during the period	10,000	1,000.00		-
Less : Deductions during the period		-		-
As at the end of the period	**10,000**	**1,000.00**	**-**	**-**

Rights, preferences and restrictions attached to shares

The Company has issued only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

Equity Shares held by Holding Company and Subsidiary of Holding Company

Name of the Company	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% Shares	No. of Shares	% Shares
CLN ENERGY LIMITED	5,100	51.00%		-
Total	**5,100**	**51.00%**	**-**	**-**

Equity Shares held by Shareholders holding more than 5% shares

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% Shares	No. of Shares	% Shares
GREENAGE INDIA LLP	4,900	49.00%		-
Total	**4,900**	**49.00%**	**-**	**-**

Details regarding number and class of shares for the period of five years immediately preceding March 31, 2026

a) The company has not allotted any shares as fully paid-up without payment being received in cash.
b) The company has not alloted any shares as fully paid up bonus shares.
c) The company has not bought back any of its shares.

Suraj Mishra & Associates ★ Chartered Accountants ★ FRN-037530N New Delhi

Other Details regarding issue of shares

There are no shares reserved for issue under options and contracts / commitments for the sale of shares.
There are no securities convertible into equity or preference shares.
There are no calls unpaid on any shares.
There are no forfeited shares.

Equity Shares held by Promoters at the end of the year

Promoter Name	As at March 31, 2026		As at March 31, 2025		% Change during year
	No. of Shares	%	No. of Shares	%	
GREENAGE INDIA LLP	4,900	49.00%		-	100%
CLN ENERGY LIMITED	5,100	51.00%		-	100%
Total	**10,000**	**100.00%**	-	-	

4. Reserves and Surplus

Particulars	As at March 31, 2026	As at March 31, 2025
Surplus		
Opening Balance	-	-
(+) Net Profit or (Loss) for the period	1,962.26	-
Closing Balance	1,962.26	-
Total	**1,962.26**	-

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

5. Deferred Tax Liabilities (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liability [Net]	18.22	-
Total	**18.22**	-

6. Short-Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Loans from related parties	58,550.01	-
Total	**58,550.01**	-

7. Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of other than micro and small enterprises	11,619.66	-
Total	**11,619.66**	-

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2026

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME							-
Others		11,619.66					11,619.66
Disputed dues – MSME							-
Disputed dues – Others							-
Total	-	**11,619.66**	-	-	-	-	**11,619.66**

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2025

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME							-
Others							-
Disputed dues – MSME							-
Disputed dues – Others							-
Total	-	-	-	-	-	-	-

8. Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Employee Dues Payable	6,212.76	-
TDS Payable	1,195.00	-
GST Payable	7,455.72	-
Audit Fees Payable	250.00	-
Total	**15,113.48**	-

Suraj Mishra & Associates ★ Chartered Accountants ★
FRN-037530N
New Delhi

9. Short-Term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Taxation [Net]	666.09	-
Total	**666.09**	**-**

Suraj Mishra & Associates
FRN-037530N
New Delhi
Chartered Accontants

10. Property, Plant and Equipment and Intangible Assets for 'Current period'

Particulars	Gross Block				Depreciation and Amortisation				Net Book Value	
	As at March 31, 2025	Additions	Deductions	As at March 31, 2026	As at March 31, 2025	For the year	On Deductions	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
10A. Property, Plant and Equipment										
Computers	-	365.16		365.16	-	0.63		0.63	364.53	-
Total	**-**	**365.16**	**-**	**365.16**	**-**	**0.63**	**-**	**0.63**	**364.53**	**-**

10. Property, Plant and Equipment and Intangible Assets for 'Previous period'

Particulars	Gross Block				Depreciation and Amortisation				Net Book Value	
	As at March 31, 2024	Additions	Deductions	As at March 31, 2025	As at March 31, 2024	For the year	On Deductions	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
10A. Property, Plant and Equipment										
Computers	-	-		-	-	-		-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Chartered Accontants * Suraj Mishra & Associates * FRN-037530N New Delhi

11. Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good	65,490.00	-
Total	**65,490.00**	-

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2026

Particulars		Outstanding for following periods from Due Date of Payment					
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good		65,490.00					65,490.00
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
Total	-	**65,490.00**	-	-	-	-	**65,490.00**

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2025

Particulars		Outstanding for following periods from Due Date of Payment					
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good							-
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
Total	-	-	-	-	-	-	-

12. Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Banks	11,027.04	-
Total	**11,027.04**	-

Suraj Mishra & Associates
FRN-037530N
New Delhi

13. Short-term loans and advances

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Prepaid Expenses	10,093.15	-
Advances to suppliers	1,955.00	-
Total	**12,048.15**	-

Suraj Mishra & Associates
FRN-037530N
New Delhi
Chartered Accontants

14. Revenue From Operations

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations		
Sale of services	55,500.00	-
Total	**55,500.00**	**-**

15. Employee Benefits Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries and wages	42,760.78	-
Staff welfare expenses	197.21	-
Total	**42,957.99**	**-**

16. Depreciation and Amortisation Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on Property, Plant and Equipment	0.63	-
Total	**0.63**	**-**

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

17. Other Expenses

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Rent expenses	1,121.00	-
Recruitment and training charges	1,437.50	-
Payment to Auditors	250.00	-
Printing and stationery	101.54	-
Information technology services	2,334.58	-
Travelling expenses	4,222.63	-
Advertisement and Marketing	360.00	-
Miscellaneous expenses	67.56	-
Total	**9,894.81**	**-**
Payment to Auditors includes:		
Statutory audit fees	250.00	

18. Tax Expenses

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current Tax		
Current Year	666.09	-
Deferred Tax		
Origination and reversal of Timing differences	18.22	-

Deferred Tax

Particulars	As at March 31, 2026	As at March 31, 2025
Estimated Average Annual Tax Rate (%)	25.17%	
Property, plant and equipment		
Carrying amount as per books of accounts	364.52	
Carrying amount as per I.Tax	292.12	
Net Deferred Tax Asset / (Liability)	**(18.22)**	**-**

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

19. Earnings Per Share

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Earnings attributable to equity shareholders (a)	1,962.26	-
Weighted average number of equity shares for calculating basic earning per share (b)	10,000	
Basic Earning per share (a/b) in Rs. (Face value of Rs.10 each)	**19.62**	-
Earnings attributable to potential equity shares (c)		
Earnings attributable to equity and potential equity shareholders (d=a+c)	1,962.26	-
Weighted average number of potential equity shares (e)		
Weighted average equity shares for calculating diluted earning per share (f=b+e)	10,000	-
Diluted Earning per share (d/f) in Rs. (Face value of Rs.10 each)	**19.62**	-

20. Related Party Disclosures

List of all Related Parties

Name of Related Party	Relationship
CLN ENERGY LIMITED	Promotor
GREENAGE INDIA LLP	Promotor
MANMOHAN SINGH	Director
KAUSHAL KISHOR	Director

Transactions with Related Parties and the status of Outstanding Balances

Name of Related Party	Nature of Relationship	Nature of Transaction or Balance	Year ended March 31, 2026	Year ended March 31, 2025
CLN ENERGY LIMITED	Promotor	Loan from Related party- Transaction	36,600.01	
GREENAGE INDIA LLP	Promotor	Loan from Related party- Transaction	31,950.00	
CLN ENERGY LIMITED	Promotor	Loan from Related party- Closing Balance	36,600.01	
GREENAGE INDIA LLP	Promotor	Loan from Related party- Closing Balance	21,950.00	
MANMOHAN SINGH	Director	Director Remunration	18,666.67	
MANMOHAN SINGH	Director	Director Remunration-Payable	2,065.67	
KAUSHAL KISHOR	Director	Director Remunration	16,946.69	
KAUSHAL KISHOR	Director	Director Remunration-Payable	2,016.66	

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

21. Analytical Ratios

Ratio	Numerator	Denominator	Year ended March 31, 2026	Year ended March 31, 2025	% Variance
Current ratio (in times)	Current assets	Current liabilities	1.03	-	100.00%
Debt - Equity ratio (in times)	Long Term Borrowings + Short Term Borrowings	Equity shareholders' funds	19.77	-	100.00%
Debt Service coverage (in times)	Earnings available for debt service	Total debt service	-	-	-
Return on equity (in %)	Profit after taxes - Preference Dividend	Average equity shareholders' funds	132.48%	-	100.00%
Inventory Turnover (in times)	Revenue from operations	Average inventories	-	-	-
Trade receivables turnover (in times)	Revenue from operations	Average trade receivables	1.69	-	100.00%
Trade payables turnover (in times)	COGS + Other Expenses - Non Cash Expenditure	Average trade payables	1.70	-	100.00%
Net capital turnover (in times)	Revenue from operations	Average of Current assets - Current liabilities	42.43	-	100.00%
Net profit ratio (in %)	Profit after taxes	Revenue from operations	3.54%	-	100.00%
Return on capital employed (in %)	Profit before tax + Finance costs	Average capital employed	8.60%	-	100.00%
Return on investment (in %)	Income from Investments	Time weighted average Investments	-	-	-

Earning available for debt service = Profit for the year (before taxes) + Finance costs + Depreciation and Amortisation Expense

Total debt service = Finance costs + Principal Repayments

Capital employed = Shareholders' funds + Long Term Borrowings + Short Term Borrowings + Deferred Tax Liabilities (Net) - Intangible assets - Intangible Assets under development

22. Other Disclosures

Disclosure requirements as notified by MCA pursuant to amended Schedule III:

- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- The Company does not have any Benami Property under Prohibition of Benami Property Transactions Act, 1988.
- The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.
- The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date attached

Suraj Mishra & Associates * Chartered Accontants * FRN-037530N New Delhi

For SURAJ MISHRA & ASSOCIATES
Chartered Accountants
Firm Regn No : 037530N

Suraj Mishra & Associates ★ Chartered Accontants ★ FRN-037530N New Delhi

SURAJ MISHRA
Proprietor
Membership No : 558043
UDIN : 26558043QPFUOB5858
Place : Delhi
Date : May 28, 2026

For and on behalf of Board of Directors

MANMOHAN SINGH
Director
DIN : 08133941
Place : Noida

KAUSHAL KISHOR
Director
DIN : 10305251
Place : Noida

CLNGREEN PVT. LTD. NOIDA ★