Independent Auditor's Report

To,
The Members
Amrat Lakshmi Foundation

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Amrat Lakshmi Foundation** ("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 ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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, the loss including total comprehensive income, changes in equity and the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone 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 standalone financial statements.

V. D. Shukla & Co. Chartered Accountants M.No. 036416 FRN: 110240W

Key Audit Matters

We have determined that there are no other Key Audit Matters to communicate in our report.

Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information but does not include the standalone financial statements and our auditor's report thereon.

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

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

Responsibilities of the management for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

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Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standards on Audit (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 standalone financial statements.

As part of an audit in accordance with Standards on Audit (SAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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Materiality is the magnitude of misstatements in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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

Management is responsible for using an accounting software for maintaining books of accounts which has a feature of recording audit trail (edit log) facility and to operate it throughout the year. On the basis of information and explanations given to us and on the basis of our verification, we are of the opinion that the company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and we have not come across any instances where the audit trail feature has been tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention, as required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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 Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

V. D. Shukla & Co. Chartered Accountants M.No. 036416 FRN: 110240W

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

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

   b. In our opinion, proper books of accounts 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, Statement of Profit and Loss including Statement of other comprehensive income, Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of accounts;

   d. In our opinion, the aforesaid Standalone financial statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015, as amended;

   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 are disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.

   f. With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate report in "**Annexure-B**" to this report.

   g. In our opinion the managerial remuneration for the year ended March 31, 2026 has been paid/ provided by the company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act.

   (B) 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 has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

      ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses on long-term contracts.

      iii. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or

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in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

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

Place: Ahmedabad
Date: 20.05.2026
UDIN: 26036416ZDXTZE3912

For, For V. D. Shukla & Co.
Chartered Accountants

Vimal D. Shukla
(Proprietor)
MRN: 036416

Annexure - A to the Auditors' Report

The Annexure as referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2026, we report that:

1. (a) The company does not have any Fixed Assets.

   (b) There are no immovable properties held in the name of the company.

   (c) As per the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any Benami Property under the Benamni Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. The company does not have any inventory. Therefore, this clause is not applicable to the company.

3. During the year, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, therefore sub-clauses (a) to (f) of this clause is not applicable to the company.

4. In our opinion and according to the information and explanation given to us, the company has not given any loan or provided advances in nature of loan or provided security to any entity during the year.

5. According to the information and explanation given to us, the Company has not accepted any deposits from the public in accordance with the provisions of Section 73 to 76 of the Act or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable to the company.

6. According to the information and explanation given to us, the maintenance of cost records under sub-section 1 of section 148 of the Companies Act 2013 is not mandatory to the company.

7. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, value added tax, cess and any other statutory dues to 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 and documents provided to us, there is no other disputed due of Goods and Service Tax, income

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tax, sales tax, duty of excise, service tax and value added tax, duty of customs, duty of Excise, value added tax, cess and any other statutory, which have not been deposited with the appropriate authorities on account of any dispute.

8. According to the information and explanations given to us, there are no transactions which are not recorded in the books of accounts and which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act.

9. According to the information and explanations given to us, we are of the opinion that: The company has not borrowed unsecured loan from Banks, Financial Institutions or Government.

   (a) The company has not defaulted in repayment of any outstanding loans or other borrowing to any lender.
   (b) The company has not been declared willful defaulter by any bank or financial institution or other lender.
   (c) The company has not availed any term loan. Therefore, the question of application of term loan does not arise.
   (d) The company has not raised any short term funds. Therefore, the question of utilisation of short term funds does not arise.
   (e) The company has not taken any funds from any entity or person on account to meet the obligations of its subsidiaries, Joint Venture, Associates Companies.
   (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, Joint Venture, Associates Companies.

10. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Hence, the question of application of fund does not arise.

    (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

11. (a) According to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during year.

    (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by us in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

    C) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company accordingly this clause is not applicable.

13. According to the information and explanations given to us and based on our

examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Indian accounting standards.

14. In our opinion and based on our examination, the company does not have an Internal Audit System and is not required to have Internal Audit System as per Companies Act, 2013.

15. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with him and hence provisions of section 192 of the companies Act, 2013 are 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.

    (b) The company has not conducted any Non-banking Financial or Housing Finance activities.

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

    (d) The company is not part of the Group which has more than one CIC as part of the Group.

17. As per our observation from financial statement of the company, the company has incurred cash losses of Rs. 832/- in the financial year under review as well as of Rs. 839/- in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year accordingly this clause is not applicable to the company.

19. According to the information and explanations given to us and on the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that there is no material uncertainty exists as on the date of audit report, and we are also of the opinion that the Company is capable of meeting its liabilities existed at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. Provisions of section 135 (1) of Companies Act, 2013 is not applicable to the company accordingly this clause is not applicable to the company.

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21. The company is not a holding company and also not required to prepare consolidated financial statements as per the provisions of the Act accordingly this clause is not applicable to the company.

Place: Ahmedabad
Date: 20.05.2026
UDIN: 26036416ZDXTZE3912

For V. D. Shukla & Co.
Chartered Accountants
FRN: 110240W

V. D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

Vimal D. Shukla
(Proprietor)
MRN: 036416

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Amrat Lakshmi Foundation** ("the Company") as of 31 March, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

V. D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Ahmedabad
Date: 20.05.2026
UDIN: 26036416ZDXTZE3912

For V. D. Shukla & Co.
Chartered Accountants
FRN: 110240W

Vimal D. Shukla
(Proprietor)
MRN: 036416

1A Corporate information:

Amrat Lakshmi Foundation ("the Company") was incorporated with the principal object of undertake all the activities for public good which would directly or indirectly have positive impact on improvement of the quality of life of people, through taking initiatives in the areas of Health, Education, protection of Environment, promoting commerce, art, science, sport, research, charity and to undertake all other activities of the nature of charity and social welfare and initiatives as may be prescribed by the Central/State and Local Governments as Corporate Social Responsibility [CSR).

The Company was incorporated on 07th November, 2020 under the provisions of the Companies Act, 2013 as a company limited by shares registered under section 8. The Company is registered with the Registrar of Companies, Ahmedabad and bears Corporate Identification Number (CIN) U85320GJ2020NPL117978. The registered office of the Company is situated at 7th Floor, Hasubhai Chamber, Ellisbridge, Ahmedabad – 380006, Gujarat, India.

1B. **SIGNIFICANT ACCOUNTING POLICIES** :

1.1) **Accounting Convention:**

The financial statements are prepared under the historical cost convention on the "Accrual Concept" of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable and with the relevant provisions of the Companies Act, 2013.

1.2) **Disclosure of Accounting Policies :**

The accounts are maintained on accrual basis as a going concern.

1.3) **Use of Estimates:**

The preparation of the Financial statements requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between

V. D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

the actual result and estimates are recognized in the period in which the results are known / materialized.

1.4) **Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies :**

Appropriate adjustments have been made in the accounts in conformity with the standard.

1.5) **Revenue Recognition:**

Sales

Sales are recognised when goods are supplied and are recorded net of trade discounts, rebates, GST, excise duty and Value Added Tax.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.6) **Related Party Disclosure:**

Disclosure is made as per the requirement of the standard.

1.7) **Accounting for Taxes on Income:**

Deferred tax resulting from "timing difference" between taxable incomes and accounting income is accounted for, using the tax rates and tax laws that have been enacted or substantially enacted as on the Balance Sheet date.

1.8) **Provisions, Contingent Liabilities and Contingent Assets:**

Contingent Liabilities being a possible obligation as a result of past events the existence of which will be confirmed by the occurrence or non-occurrence of one or more future events not wholly in the control of the company. Contingent Liabilities are not recognized in the accounts.

V. D. Shukla & Co. Chartered Accountants M.No. 026418 FRN:110240W

AMRAT LAKSHMI FOUNDATION

Cash Flow Statement for the year ended on 31st March, 2026

(Rs. In '00)

	PARTICULARS	As on 31st March, 2026		As on 31st March, 2026	
A.	**Cash Flow from Operating Activities :**				
	Net Profit before Tax and Extraordinary items	(8.32)		(8.39)	
	Operating Profit before working capital changes:		(8.32)		(8.39)
	Adjustment for :				
	- Preliminary Expenses written off	-		1.51	
	- Other current liability	9.00		9.00	
	- Trade Payables	10.00		10.00	
			19.00		20.51
	Cash Generated from Operations		10.68		12.12
	- Taxes paid/ provision & Deferred tax		-		-
	Net Cash Flow from Operations		**10.68**		**12.12**
B.	**Cash Flow from Investment Activities :**				
	- Sales/Purchase of Fixed Assets		-		-
	- Sales/Purchase of Inventments		-		-
	Net cash flow from Investing Activities		-		-
C.	**Cash Flow from Financing Activities :**				
	- Share Capital		-		-
	- Repayment/ Proceeds from Short term Borrowings		-		-
	Net Cash Flow from Financing Activities		-		-
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		10.68		12.12
	Cash and Cash Equivalents as at (Opening)		411.49		399.37
	Cash and Cash Equivalents as at (Closing)		422.17		411.49

See accompanying notes to the financial statements

As per our attached report of even date.

For V.D. Shukla & Co.,
Chartered Accountants

Vimal D. Shukla
Proprietor
Membership No. 036416
Firm Registration No. 110240W
Place : Ahmedabad
Date : 20.05.2026
UDIN: 26036416ZDXTZE3912

V.D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

For AMRAT LAKSHMI FOUNDATION

(Anupama Kiri)
Director
[DIN: 01633868]

Place : Ahmedabad
Date : 20.05.2026

(Manishbhai Kiri)
Director
[DIN: 00198284]

Place : Ahmedabad
Date : 20.05.2026

AMRAT LAKSHMI FOUNDATION
Balance Sheet as at 31st March, 2026

(Rs. In '00)

Particulars	Note No.	31st March, 2026	31st March, 2025
I. ASSETS			
(1) Non-current assets			
(a) Capital work-in-progress		-	-
(b) Investment in Subsidiary / Associate		-	-
(e) Financial Assets			
(i) Investments		-	-
(ii) Other Financial Assets		-	-
(d) Other Assets		-	-
Total Non - Current Assets		**-**	**-**
(2) Current assets			
(a) Financial Assets			
(i) Cash and cash equivalents	2	422.17	411.49
(ii) Loans		-	-
Total Current Assets		**422.17**	**411.49**
Total Assets		**422.17**	**411.49**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	3	1,000.00	1,000.00
(b) Other Equity	4	(769.34)	(761.02)
Total Equity		**230.66**	**238.98**
(2) Non-current liabilities			
(a) Provisions		-	-
Total Non - Current Liabilities		**-**	**-**
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	5	60.00	50.00
(b) Other current liabilities	6	131.51	122.51
Total Current Liabilities		**191.51**	**172.51**
Total Equity and Liabilities		**422.17**	**411.49**
See accompanying notes to the financial statements	1	-	-

As per our attached report of even date.

For V.D. Shukla & Co.,
Chartered Accountants

Vimal D. Shukla
Proprietor
Membership No. 036416
Firm Registration No. 110240W
Place : Ahmedabad
Date : 20.05.2026
UDIN: 26036416ZDXTZE3912

V. D. Shukla & Co. ★ Chartered Accountants ★ M.No.:036416 FRN:110240W

For AMRAT LAKSHMI FOUNDATION

(Anupama Kiri)
Director
[DIN: 01633868]

Place : Ahmedabad
Date : 20.05.2026

(Manishbhai Kiri)
Director
[DIN: 00198284]

Place : Ahmedabad
Date : 20.05.2026

AMRAT LAKSHMI FOUNDATION

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

(Rs. In '00)

	Particulars	Note No.		FY 2025-26	FY 2024-25
	Income				
I	Revenue From Operations			-	-
II	Other Income	7		10.68	12.12
III	**Total Income (I+II)**			**10.68**	**12.12**
IV	**Expenses**				
	Other expenses	8		19.00	20.51
	Total expenses (IV)			**19.00**	**20.51**
V	Profit/(loss) before exceptional items and tax (I-IV)			(8.32)	(8.39)
VI	Exceptional Items			-	-
VII	Profit/(loss) before tax (V-VI)			(8.32)	(8.39)
VIII	Tax expense:				
	(1) Current tax				
	(2) Deferred tax			-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)			(8.32)	(8.39)
X	Profit/(loss) For the Period			(8.32)	(8.39)
XI	Other Comprehensive Income				
	Total Other Comprehensive Income (XI)			-	-
XII	Total Comprehensive Income for the period (X+XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)			(8.32)	(8.39)
XIII	Earnings per equity share of Rs 10 each (For Continuing Operations)				
	(1) Basic			(0.08)	(0.08)
	(2) Diluted			(0.08)	(0.08)
XIV	Earnings per equity share (For Discontinued Operation)				
	(1) Basic				
	(2) Diluted				
XVII	Earnings per equity share(For Discontinued & Continuing Operations)				
	(1) Basic			(0.083)	(0.084)
	(2) Diluted			(0.083)	(0.084)

See accompanying notes to the financial statements **1**

As per our attached report of even date.

For V.D. Shukla & Co.,
Chartered Accountants

Vimal D. Shukla
Proprietor
Membership No. 036416
Firm Registration No. 110240W
Place : Ahmedabad
Date : 20.05.2026
UDIN: 26036416ZDXTZE3912

V. D. Shukla & Co. ★ M.No.:036416 FRN:110240W ★ Chartered Accountants

For AMRAT LAKSHMI FOUNDATION

(Anupama Kiri)
Director
[DIN: 01633868]

Place : Ahmedabad
Date : 20.05.2026

(Manishbhai Kiri)
Director
[DIN: 00198284]

Place : Ahmedabad
Date : 20.05.2026

AMRAT LAKSHMI FOUNDATION
Notes to Financial Statements for the year ended 31st March 2026

2 Cash And Cash Equivalents

Particulars	31st March, 2026	31st March, 2025
Balance with Banks		
in Current Accounts	422.17	411.49
Total	**422.17**	**411.49**

3 Share Capital

Particulars	31st March, 2026	31st March, 2025
AUTHORISED		
10,000 (P.Y.10,000) Equity Shares of Rs 10/-each	1,000.00	1,000.00
	1,000.00	1,000.00
Issued, Subscribed & Paid-up Capital		
10,000 (P.Y.10,000) Equity Shares of Rs. 10/- each fully paid	1,000.00	1,000.00
Total	**1,000.00**	**1,000.00**

The reconciliation of the number of Equity Shares outstanding as at 31.03.2026 and 31.03.2025 is set out below:

Particulars	31st March, 2026		31st March, 2025	
	No of Shares	Share Value (Rs. in'00)	No of Shares	Share Value (Rs. in'00)
Number of shares at the beginning of the year	10,000	1,000.00	10,000	1,000.00
Add: Shares issued during the year	-	-	-	-
Number of shares at the end of the year	**10,000**	**1,000.00**	**10,000**	**1,000.00**

The details of shareholder holding more than 5% Equity Shares:

Name of the shareholder	31st March, 2026		31st March, 2025	
	No. of shares	% of Total Shares	No. of shares	% of Total Shares
Mr. Manish Kiri	1	0.01%		1
Kiri Industries limited	9,999	99.99%	9,999	99.99%

Disclosure of shareholding of Promoters as at March 31, 2026

Name of the shareholder	No. of Shares	% of Total Shares	% Changed during the year
Mr. Manish Kiri	1	0.01%	-
Kiri Industries limited	9,999	99.99%	-

Disclosure of shareholding of Promoters as at March 31, 2025

Name of the shareholder	No. of Shares	% of Total Shares	% Changed during the year
Mr. Manish Kiri	1	0.01%	-
Kiri Industries limited	9,999	99.99%	-

4 Other Equity

Particulars	31st March, 2026	31st March, 2025
Retained Earnings		
As per Last year accouts	(761.02)	(752.63)
Add : Surplus during the year	(8.32)	(8.39)
	(769.34)	(761.02)
Total	**(769.34)**	**(761.02)**

V. D. Shukla & Co. ★ Chartered Accountants ★ FRN:110240W

5 Trade Payables

Particulars	31st March, 2026	31st March, 2025
Trade Payables	60.00	50.00
Total	**60.00**	**50.00**

Ageing for trade payables outstanding as at March 31, 2026 is as follows:

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1-2 years	2-3 years	More than 3 year	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	10.00	10.00	10.00	10.00	20.00	60.00
(iii) Disputed -MSME	-	-	-	-	-	-
(iv) Disputed-Others	-		-	-	-	-

Ageing for trade payables outstanding as at March 31, 2025 is as follows:

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1-2 years	2-3 years	More than 3 year	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	10.00	10.00	10.00	10.00	10.00	50.00
(iii) Disputed -MSME	-	-	-	-	-	-
(iv) Disputed-Others	-	-	-	-	-	-

6 Other Current Liabilities

Particulars	31st March, 2026	31st March, 2025
Other Current Liabilities	131.51	122.51
Total	**131.51**	**122.51**

V. D. Shukla & Co. Chartered Accountants M.No. 036416 FRN: 110240W

AMRAT LAKSHMI FOUNDATION

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

(Rs. In '00)

7 Other Income

Particulars	FY 2025-26	FY 2024-25
Interest Income	10.68	12.12
Total	**10.68**	**12.12**

8 Other Expenses

Particulars	FY 2025-26	FY 2024-25
Audit fees	10.00	10.00
ROC filling Fees	9.00	9.00
Preliminery exps. written off	-	1.51
Total	**19.00**	**20.51**

V. D. Shukla & Co. Chartered Accountants M.No.:036416 FRN:110240W

09. The Debit and Credit balances of debtors, creditors, loans and advances are subject to confirmation and reconciliation, if any and they are stated in the Balance Sheet if realized in the ordinary course of business.

10. In the opinion of the Directors, and to the best of their knowledge and belief, the value of realization of current assets and loans and advances in the ordinary course of business would not be less than the amount at which they are stated in the balance sheet. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

11. Audit Fees

(Rs. In '00.)

Sr. No	Particulars	F.Y. 2025-26	F.Y. 2024-25
1	Audit Fees	10.00	10.00

12. Related Party Disclosure

a) Related Parties and their relationship

Anupamaben M. Kiri	Key Managerial Personnel
Manishbhai P. Kiri	Key Managerial Personnel
Kiri Industries Ltd.	Holding Company

13. Earnings per share (EPS)

Particulars	31 March 2026	31 March 2025
Profit attributable to equity shareholders (Rs in '00)	(8.32)	(8.39)
Weighted average number of Equity Shares	10000	10000
Earnings per share basic (Rs)	(0.08)	(0.08)
Earnings per share diluted (Rs)	(0.08)	(0.08)
Face value per equity share (Rs)	10	10

V. D. Shukla & Co. M.No. 086416 FRN: 110240W Chartered Accountants

AMRAT LAKSHMI FOUNDATION

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

14 Ratio Analysis

Sr. No.	Particulars	Numerator	(Rs in '00) 31-Mar-26	31-Mar-25	Denominator	(Rs in '00) 31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	Reason for variation
1	**Current Ratio**	**Current Assets**	422.17	411.49	**Current Liabilities**	191.51	172.51	2.20	2.39	Due to increase in Current Liabilities
2	**Debt Equity Ratio**	**Total Liabilities** Total Outside Liabilities	-	-	**Sharholder's Equity** Total Shareholders Equity	230.66	238.98	0%	0%	NA
3	**Debt Service Coverage Ratio**	**Net Operating Income** Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets,etc.			**Debt Service** Current Debt Obligation (Interst + Installments)	-	-	0%	0%	NA
4	**Return on Equity Ratio**	**Profit for the period** Net Profit after taxes - preference dividend (if any)	(8.32)	(8.39)	**Avg. Shareholders Equity** (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	1,000.00	1,000.00	-0.83%	-0.84%	NA
5	**Inventory Turnover Ratio**	**Cost of Goods sold** (Opening Stock + Purchases) – Closing Stock	-	-	**Average Inventory** (Opening Stock + Closing Stock)/2	-	-	0%	0%	NA
6	**Trade Receivables Turnover Ratio**	**Net Credit Sales** Cerdit Sales	-	-	**Average Trade Receivables** (Beginning Trade Receivables + Ending Trade Receivables) / 2	-	-	0%	0%	NA
7	**Trade Payables Turnover Ratio**	**Total Purchases** Annual Net Credit Purchases	-	-	**Average Trade Payables** (Beginning Trade Payables + Ending Trade Payables) / 2			0%	0%	NA
8	**Net Capital Turnover Ratio**	**Net Sales** Total Sales - Sales Return	-	-	**Average Working Capital** Current Assets - Current Liabilities	230.66	238.98	0%	0%	NA
9	**Net Profit Ratio**	**Net Profit** Profit After Tax	(8.32)	(8.39)	**Net Sales** Sales	-	-	0%	0%	NA
10	**Return on Capital employed**	**EBIT** Profit before Interest and Taxes	(8.32)	(8.39)	**Capital Employed** Total Assets - Current Liabilities	230.66	238.98	-3.61%	-3.51%	NA
11	**Return on Investment**	**Return/Profit/Earnings**	-	-	**Investment**			0%	0%	NA

Note: The formulas are as per Guidance Note on Division I – Non Ind AS Schedule III to the Companies Act, 2013 and Financial Management Study Module.

V. D. Shukla & Co. Chartered Accountants M.No:036416 FRN:110240W

15. **Additional information as required under para 2 of General Instructions of Division II of Schedule III to the Companies Act, 2013:**

(i) There are no immovable properties in the name of company and hence the disclosure on title deeds of the immovable properties is not applicable.

(ii) The Company has not carried out any revaluation of Property, Plant and Equipment in any of the period reported in this Restated Financial Statements, hence reporting is not applicable.

(iii) There have been no proceedings initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(iv) The quarterly returns/statements of current assets filed by the Group with banks or financial institutions in relation to secured borrowings wherever applicable, are in agreement with the books of accounts and there are no material differences required to be reported.

(v) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.

(vi) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(vii) The company has not entered into any transactions with companies struck off during the year.

(viii) There are no charges or satisfaction of charges yet to be registered with Registrar of Companies beyond the statutory period.

(ix) There is no undisclosed income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(x) 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:

a. 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

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(xi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. 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)

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

V. D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

16. Figures have been rounded off to the nearest rupee wherever found necessary.

As per our separate report
of even date attached herewith

For V. D. Shukla & co.
Chartered Accountants
Firm Registration No :- 110240W

Vimal D. Shukla
(Proprietor)
Membership No. : 036416
UDIN: 26036416ZDXTZE3912
Place : Ahmedabad
Date : 20.05.2026

V. D. Shukla & Co. M.No.:036416 FRN:110240W Chartered Accountants

For Amrat Lakshmi Foundation

Anupama Kiri
Director
[DIN:01633868]
Place : Ahmedabad
Date : 20.05.2026

Manishbhai Kiri
Director
[DIN: 00198284]
Place : Ahmedabad
Date : 20.05.2026