KMM AND ASSOCIATES
Chartered Accountants

Mobile: 9818855158,9810270166
Email : bhupesh_khadaria@yahoo.co.in

Regd. Office: F-605, Rashmi Appartment,
Harsh Vihar, Pitampura, New Delhi-110034
Phones: +91-11-41574366

INDEPENDENT AUDITOR'S REPORT

To the Members of
FLEXICHAIN PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of FLEXICHAIN PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, *(statement of changes in equity)* and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss, *(changes in equity)* and its cash flows 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 (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the other information.

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 in the 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 of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

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

d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality 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 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 provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company since

(a) It is a subsidiary or holding company of a public company;

(b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

(c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

(d) Its turnover for the year is not more than Rs.10 Crores during the year.

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

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

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 reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*] NA

(d) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account .

(e) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

(g) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

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

a. The Company does not have any pending litigations which would impact its financial position.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

d. i. The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ii The management has represented, that, to the best of it's knowledge and

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

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;

iii Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

f Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

for **KMM AND ASSOCIATES**
Chartered Accountants

BHUPESH KHADARIA
H.NO. F-605, Rashmi Apartment, Harsh Vihar, NEW DELHI-110034 DELHI
0019629N
UDIN: 26500223UTYYGG5377

Place : NEW DELHI
Date : 29/05/2026

ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of FLEXICHAIN PRIVATE LIMITED for the year ended 31st March, 2026.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) Company is not using any fixed Assets hence nothing to be disclosed.

   (b) As there are no fixed assets so no need of physical verification.

   (c) Total Assets of company doesn't includes Immovable property

2. Company is not in the business of production hence no inventory exists

3. The company has not granted any kind of loans secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

   (a) No such loan has been granted by the company hence clause (a) related to terms and condition of loans is not applicable.

   (b) Repayment of loan and interest are also not applicable.

   (c) No such amount is given so clause (C) related to overdue of amount more than 90 days is not applicable.

4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

5. The company has not accepted any deposits.

6. 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 (a) The company is regular in depositing undisputed statutory dues including provident fund, Employee's 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.

   (b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.

8. The company hasn't taken any loan hence repayment of loan and all other conditions are not applicable on the company.

9. The company has not raised any money by way of initial public offer or further public offer (including debt instruments) all compliances have been fulfilled.

10. Neither company has done any fraud nor by its officers or employees so nothing to be disclosed separately.

11. Clauses of payment of Managerial remuneration are not applicable on the company.

12. Company is a Nidhi Company hence compliances related to Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability as specified by the Nidhi Rules 2014 are applicable on the

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

company.

13. 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. The company has not made preferential allotment or private placement of shares or fully or partly convertible debentures during the year all provisions related for preferential allotment of Companies Act 2013 have been complied with.

15. The company hasn't entered into any 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.

for **KMM AND ASSOCIATES**
Chartered Accountants

BHUPESH KHADARIA
H.NO. F-605, Rashmi Apartment, Harsh Vihar,
NEW DELHI-110034 DELHI

Place : **NEW DELHI**
Date : **29/05/2026**

FLEXICHAIN PRIVATE LIMITED

CIN: U63999UP2024PTC209907

G/F H-53, Sector-63, Noida, Gautambuddha Nagar, Utter pradesh 201301

BALANCE SHEET AS AT 31/03/2026

(Rupees in Lakhs)

Particulars	Annx. No	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
Share Capital	2	1.00	1.00
Reserves and Surplus	3	- 4.78	-
Money received against share warrants		-	-
		- 3.78	1.00
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
Long-Term Borrowings	4	-	-
Other Long-Term Liabilities		-	-
Long-Term Provisions	5	-	-
		-	-
(4) Current Liabilities			
Short-Term Borrowings	6	-	-
Trade Payables	7		
- Due to Micro and Small Enterprises		-	-
- Due to Others		73.61	4.41
Other Current Liabilities	8	72.09	5.08
		145.70	9.49
Total		**141.92**	**10.49**
ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment and Intangible assets			
Tangible Assets/Intangible assets	9	-	-
Non-Current Investments	10	-	-
Deferred Tax Assets (Net)	11	-	-
Long Term Loans and Advances	12	-	-
Other Non-Current Assets		77.07	-
		77.07	-
(2) Current Assets			
Current Investments	13	-	-
Trade Receivables	14	-	-
Cash and Cash Equivalents	15	1.52	0.26
Short-Term Loans and Advances	16	-	-
Other Current Assets	17	63.33	10.23
		64.85	10.49
Total		**141.92**	**10.49**

In terms of our attached report of even date
For KMM AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0019629N

BHUPESH KHADARIA
(PARTNER)

Place: New Delhi
Date:- 29/05/2026
UDIN: 26502231UTYY645377

For FLEXICHAIN PRIVATE LIMITED

SARANSH SHARMA	URSHITA BHARAL	NAVEEN KUMAR
(DIRECTOR)	(DIRECTOR)	(DIRECTOR)
(DIN : 10791973)	(DIN : 10791972)	(DIN : 06796807)

FLEXICHAIN PRIVATE LIMITED

CIN: U63999UP2024PTC209907

G/F H-53, Sector-63, Noida, Gautambuddha Nagar, Utter pradesh 201301

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2026

Particulars	Annx. No	Year Ended	
		As at 31st March 2026	As at 31st March 2025
		(Audited)	(Audited)
(A) REVENUE			
Revenue From Operations	18	-	-
Other Income	18.1	-	-
Total Income		-	-
(B) EXPENDITURE			
Direct expenses for operation	19	-	-
Employee benefits expense	20	-	-
Finance costs	21	3.40	0.07
Depreciation and amortisation expense	9	-	-
IPO expenses written off		-	-
Other expenses	22	1.38	0.14
Total Expenditure		**4.78**	**0.21**
Profit before Exceptional and Extraordinary items and tax		**(4.78)**	**(0.21)**
Extra-ordinary & Exceptional items		-	-
Profit before tax		**(4.78)**	**(0.21)**
Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit for the year		**(4.78)**	**(0.21)**
Earning per equity share of the face value of Rs.10 /- each	23		
(1) Basic		-	-
(2) Diluted		-	-

In terms of our attached report of even date
For KMM AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0019629N

BHUPESH KHADARIA
(PARTNER)

Place: New Delhi
Date:- 29/05/2026
UDIN: 26502231UTYX6C5377

For FLEXICHAIN PRIVATE LIMITED

SARANSH SHARMA
(DIRECTOR)
(DIN : 10791973)

URSHITA BHARAL
(DIRECTOR)
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NAVEEN KUMAR
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(DIN : 06796807)

FLEXICHAIN PRIVATE LIMITED

CIN: U63999UP2024PTC209907

G/F H-53, Sector-63, Noida, Gautambuddha Nagar, Utter pradesh 201301

Cash Flow Statement As at 31st March-2026

(Rupees in Lakhs)

	Particular		As at 31st March 2026	As at 31st March 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net profit before tax , prior period items and extra-ordinary items		(4.78)	0.00
	Adjustment for			
	Depreciation		0.00	0.00
	Interest and finance charges		3.40	0.00
	Prior Period Item		-	-
			3.40	0.00
	Operating profit before working capital changes		(1.38)	0.00
	Adjustment for:			
	Adjustments for provisions		0.00	0.00
	Adjustments for decrease (increase) Trade and other receivables		0.00	0.00
	Adjustments for decrease (increase) Trade payables / other liabilities		62.06	9.49
	Adjustments for decrease (increase) Loans and Advances /others		(60.12)	(1.23)
			1.94	8.26
	Cash generated from operations		0.56	8.26
	Direct Taxes paid(Mat Credit Set off)		0.00	0.00
	Net cash from operating activities - A		**0.56**	**8.26**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of assets / addition to CWIP/ construction stores & advances/ others		0.00	0.00
	Working-in Progress		0.00	(9.00)
	Net cash used in Investing activities - B		-	**(9.00)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Issue of Equity capital		0.00	1.00
	Interest paid		(0.07)	0.00
	Net cash from financing activities - C		**-0.07**	**1.00**
	Net increase / decrease in cash and cash equivalents (A+B+C)		**0.49**	**0.26**
	Cash and cash equivalents - opening balance		**0.26**	**0.26**
	Cash and cash equivalents - closing balance		**1.52**	**0.26**
	Net cash increase / decrease		**1.26**	**0.26**

The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

In terms of our attached report of even date
For KMM AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0019629N

BHUPESH KHADARIA
(PARTNER)

Place: New Delhi
Date:- 29/05/2026

For FLEXICHAIN PRIVATE LIMITED

SARANSH SHARMA
(DIRECTOR)
(DIN : 10791973)

URSHITA BHARAL
(DIRECTOR)
(DIN : 10791972)

NAVEEN KUMAR
(DIRECTOR)
(DIN : 06796807)

FLEXICHAIN PRIVATE LIMITED
CIN: U63999UP2024PTC209907
Notes forming part of Balance Sheet for the Half year ended on 31st March, 2026

Note No.1 SIGNIFICANT ACCOUNTING POLICIES

A. BASES OF PREPRATION OF FINANCIAL STATEMENTS

The financial statements are prepared on the basic concept of going concern under historical cost convention on Accrual Basis. These statements are in accordance with the requirements of Companies Act, 2013 and comply in all material aspects with the Accounting Standards referred to in section 133 of the Companies Act, 2013.

B. USE OF ESTIMATE

The prepration of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and discloser relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimate are made as the management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to financial statements.

C. RECOGNITION OF REVENUE & EXPENDITURE

The company is following mercantile system of accounting for recognizing both revenue & expenditure. Sales hare been recognised as revenue during the year when property in the goods and significant risk/rewards of ownership are transferred to the buyer and there is reasonable certainty of ultimate collection of the consideration.

Interest income/expenditure have been accounted for on time proportion basis based on the interest rate applicable.

D. FOREIGN CURRENCY TRANSACTIONS

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign Currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

Exchange Differences

Exchange differences arising on long-term foreign currency monetary items related to acquisition of a fixed assets are capitalized and depreciated over the remaining useful life of the asset. The exchange differences on other foreign currency monetary items are accumulated in 'Foreign Currency Monetary Item Translation Difference Account' and amortized over the remaining life of the concerned monetary item.

All other exchange differences are recognized as income or as expenses in the period in which they arise.

E. TAXES ON INCOME

-Income tax is accounted for in accordance with Accounting Standard (AS)-22 issued by ICAI. It comprises both Current Tax and Deferred Tax.

-Current Tax is measured as the amount which is payable on the taxable income for the year calculated in terms of provisions contained in the Income Tax Act at the rate prescribed there under.

-the tax effect of the timing difference that results between taxable Income and accounting Income and are capable of reversal in one or more subsequent periods are recorded as deferred tax asset or deferred tax liability. Deferred tax assets and liabilities are recognized for future tax consequence attributable to timing difference. They are measured using the substantive enacted tax rates and tax regulations.

F FIXED ASSETS

Fixed Assets are stated at cost. Cost comprises the purchase price and any attributable cost of bringing the assets to working condition for its intended use.

G. IMPAIRMENT OF ASSETS

Whenever events indicates that the assets may be impaired, the assets are subject to test of recoverability based on estimates future cash flows arising from continuing use of assets and its ultimate disposal. A provision for impairment loss is recognised, where it is probable that the carrying value of assets exceeds the amount to be recovered through use or sale of assets.

H. DEPRECIATION AND AMORTIZATION

Depreciation on fixed assets is calculated on a written down value method using the rates arrived at based on the useful life of the asset prescribed in Schedule II of the Companies Act, 2013. Depreiciation has been provided on prorata basis from the date of purchase.

I. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

J. EARNINGS PER SHARE

-The company reports basic and diluted Earning per share (EPS) in accordance with Accounting Standard (AS)-20 on "Earning per Share". Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of dilutive potential equity shares except where the results are anti-dilutive.

In terms of our attached report of even date
For KMM AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0019629N

BHUPESH KHADARIA
(PARTNER)

Place: New Delhi
Date:- 29/05/2026

For FLEXICHAIN PRIVATE LIMITED

SARANSH SHARMA	URSHITA BHARAL	NAVEEN KUMAR
(DIRECTOR)	(DIRECTOR)	(DIRECTOR)
(DIN : 10791973)	(DIN : 10791972)	(DIN : 06796807)

Annexure	Particulars	As at 31st March 2026		As at 31st March 2025	
2	**Share Capital**				
	Authorised Share Capital				
	10,00,000 Equity Shares of Rs 10 each	100.00		100.00	
	Issued, Subscribed and paid up :				
	10,000 (P.Y. Nil) Equity Shares of Rs 10 each fully paid up	1.00		1.00	
	Total	**1.00**		**1.00**	
2.1	The reconciliation of the number of shares outstanding is set out below :				
	Equity Share at the beginning of the year - Nos	10,000.00		10,000.00	
	Add : Shares Transfer to Shareholder - Nos	-		-	
	Less : Shares transfer from Shareholder - Nos	-		-	
	Equity Share at the end of the year - Nos	10,000.00		10,000.00	
2.1(a)	**Details of Shareholders holding more than 5 % share in the Holding Company**				
	Name of Shareholder	**Nos**	**% of Holding**	**Nos**	**% of Holding**
	(Equity shares of Rs. 10 each fully paid)				
	Committed Cargo Care Limited	7000	70.00	7,000.00	70.00
	Alobha Technologies Pvt Ltd	3000	30.00	3,000.00	30.00
2.1(b)	**Shares held by each promoter:**				
	Name of Shareholder	**Nos**	**% of Holding**	**Nos**	**% of Holding**
	(Equity shares of Rs. 10 each fully paid)				
	Narendra Singh Bisht	-	-	-	-
	Rajeev Sharma	-	-	-	-
	Sonia Bharal	-	-	-	-
	Yash Pal Arora	-	-	-	-
3	**Security Premium Account**				
	Premium on shares issued	-		-	
	Add :- Share premium on Warrents during the year	-		-	
	Reserves and Surplus				
	Profit and loss Account				
	As per last Balance sheet	-		-	
	Less: Dividend paid	-			
	Add :- Profit for the year	-4.78		-	
	Total	**-4.78**		**-**	
4	**Long term Borrowings**				
	Secured loans from banks	-		-	
	Secured Term loans from other parties	-			
	Unsecured Term loans from other parties	-			
	Total	**-**		**-**	
5	**Long term provisions**				
	Provision for employee benefits				
	- Provision for Gratuity (Note-28)	-		-	
	Total	**-**		**-**	
	Note:				
	Provison for Gratuity: In accordance with Accounting Standard - 15 (Revised 2005), actuarial valuation was				
6	**Short Term Borrowings**				
	Secured				
	Loan Repayble on Demand From Bank :-				
	Banks	-		-	
	Total	**-**		**-**	
7	**Trade Payables**				
	Due to Micro and Small Enterprises	-		-	
	Due to Others	73.61		4.41	
	Total	**73.61**		**4.41**	

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Naveen Kumar

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025

7.1 **Trade Payable ageing schedule as at 30th Sep- 2025**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	73.61	-	-	-	73.61
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**73.61**	**-**	**-**	**-**	**73.61**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**73.61**	**-**	**-**	**-**	**73.61**

7.2 **Trade Payable ageing schedule as at 31 March 2025**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	4.41	-	-	-	4.41
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-
Total	**4.41**	**-**	**-**	**-**	**4.41**
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total	**4.41**	**-**	**-**	**-**	**4.41**

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Naveen Kumar

KUMAR AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
8	**Other Current Liabilities**		
	Payable for expenses	0.25	-
	Current Maturities of long term debts		
	-Motor Car Loan		
	-Property Loan		
	Statutory Dues	-	-
	Commissions		
	Staff payable & For Expenses		
	Payable for assets		
	Advance from CCCL& CCSPL	71.84	5.08
	Creditors for listed co. shares		
	Other Payable-Credit Card, Shares		
	Provision for Taxes Privious Years	-	-
	Provision for Taxes Current year F.Y 24-25	-	-
	Total	**72.09**	**5.08**
10	**Non-Current Investments**	-	-
	Total	-	-
11	**Deferred Tax Liabilities/Assets (Net)**		
	Related to Fixed Assets	-	-
	Total	-	-
11.1	**Reasons for deferred tax asset to liability** **Assests are carried at residual value** - as per the Companies Act, some assets are carried at residual value but as **Addition of new assets**- few new assets ware added during the financial year 2023-24 having higher useful lives as		
12	**Long Term Loans and Advances**		
	Security Deposit		
	Other Long term loans & advances		
	Total	-	-



Naveen Kumar

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
13	**Current Investments**		
	Total	-	-
14	**Trade Receivables** Undisputed Trade receivables- considered good	-	-
	Total	-	-

Trade Receivables ageing schedule as at 30th Sep- 2025

	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	
14.1	(i) Undisputed Trade receivables- considered good	-	-	-	-	-	-
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	
	(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	
	Total	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31 March 2025

	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6m to 1 year	1-2 year	2-3 years	More than 3 years	
14.2	(i) Undisputed Trade receivables- considered good	-	-	-	-	-	-
	(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	
	(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	
	Total	-	-	-	-	-	-

15	**Cash and Cash Equivalents**		
	Balances with Banks	1.52	0.26
	Cash on hand	-	-
	Total	**1.52**	**0.26**
16	**Short-Term Loans and Advances**		
	Security Deposits	-	-
	Total	-	-
17	**Other Current Assets**		
	Loan and advances	-	-
	Working-in Progress	55.14	9.00
	TDS Receivable Privious Years	-	-
	TDS Receivable current year F.Y 24-25	-	-
	Prepaid Expense	0.09	0.51
	Credit Ledger Receivable	8.10	0.72
	Total	**63.33**	**10.23**

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Naveen Kumar

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
18	**Revenue From Operations**		
	Sale of Service	-	-
18.1	Other operating revenue	-	-
	Total	-	-
	Sale of Service		
	Agency Charges Income	0.00	0.00
	Export Clearance Income	0.00	0.00
	Freight Income	0.00	0.00
	Import Clearance Income	0.00	-
	Loading Unloadig Income	0.00	-
	Mis Income	0.00	-
	Transportation Income	0.00	-
	Import Duty Income	0.00	-
	AAI Charges Income	0.00	-
	Courier Charges Income	0.00	-
	IATA Commission Income	0.00	-
		-	-
	Other Operating Revenue		
	Income on FDR	0.00	-
	L.T.C.G On Sale of MF	0.00	-
	S.T.C.G On Sale of MF	0.00	-
	Profit Sales on Vehicle	-	-
		-	-

Naveen Kumar

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
19	**Direct Expenses**		
	Handling charges exp	0.00	-
		0.00	-
	Total	-	-
20	**Employee Benefits Expenses**		
	Salaries & Wages	0.00	-
	Bonus	0.00	-
	Provident Fund	0.00	-
	Staff welfare expenses	0.00	-
	ESIC	0.00	-
	Leave encashment expenses	0.00	-
	Gratuity Expense	0.00	-
	Total	-	-
21	**Finance Costs**		
	Interest On Loan	3.33	-
	Bank charges	0.00	-
	Interest on income tax	0.00	-
	Interest On TDS	0.07	0.07
	Total	**3.40**	**0.07**
22	**Other Expenses**		
	Administration & General Expenses		-
	Internet & communication Exp	0.79	0.11
	Fees & Subscription Expense	0.03	0.03
	Professional exp	0.31	-
	Audit fee	0.25	-
	Total	**1.38**	**0.14**

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Naveen Kumar

(Rupees in Lakhs)

Annexure	Particulars	As at 31st March 2026	As at 31st March 2025
22.1	**Auditors Remuneration** **(a) Auditor** Statutory Audit Fees Tax Audit fees **(b) Certification & Consulting Fees (Other Services)**	0.25	-
	Total	**0.25**	**-**

23	**Earning per share**		
	Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**
	Restated profit attributable to equity shareholders (Rs)	-	-
	Weighted average number of equity shares	-	-
	Restated Earnings per share basic (Rs)	-	-
	Restated Earnings per share diluted (Rs)		
	Face value per equity share (Rs)	-	-

KMM AND ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI