02ND ANNUAL REPORT • FY 2025-26 (01.04.2025 TO 31.03.2026)

DTG FOUNDATION (SECTION 8) COMPANY

(CIN: U85109MP2024NPL072709)

02nd ANNUAL REPORT | FY 2025-26 | (01.04.2025 to 31.03.2026)

CORPORATE INFORMATION

BOARD OF DIRECTORS

Name & DIN	Designation
Ms. Pooja Sood (10759212)	WTD
Mr. Malkhan Kushwaha (10759213)	Director

REGISTERED OFFICE

CIN: U85109MP2024NPL072709

T-Floor, 132 B, M.P. Nagar Zone-1,
Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011

AUDITORS

M/s Spark & Associates

Chartered Accountants LLP
F-07, Smruti Complex, Plot No. 159,
M.P. Nagar Zone-II, Bhopal - 462011

DTG FOUNDATION (SECTION 8) COMPANY

CIN: U85109MP2024NPL072709

Email: dtgfoundation@gmail.com

Address: T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011

02nd AGM at Shorter Notice

Shorter notice is hereby given that the 02nd Annual General Meeting of the members of M/s. DTG Foundation (Section 8) Company, is scheduled to be held on Wednesday, 30th day of September 2026, at 11:00 A.M., at T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011, to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Financial Statements, Directors and Auditors Reports and other relevant documents.

To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March 2026, along with the reports of the Board of Directors and Auditors thereon.

Place: Bhopal M.P.
Date: 29.09.2026

By the order of the Board
For DTG Foundation (Section 8) Company

Malkhan
Malkhan Kushwaha
Director
DIN: 10759213

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING, IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. THE INSTRUMENT APPOINTING THE PROXY MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.
3. A person appointed as proxy shall act on behalf of such member or number of members not exceeding fifty.
4. Corporate Members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified true copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.
5. Members are requested to notify the change in their address (including their e-mail address) to the Director at T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011.

ROUTE MAP

Venue Location Landmark Reference (Google Maps): DTG Foundation, Ram Gopal Maheshwari Marg, M.P. Nagar Zone-1, Bhopal, Madhya Pradesh, India, 462011 (Nearby Landmarks: Bodh Library And Study Point, Shree Balaji Meal, CEAT Shoppe Prime Motors, Annapoorna Restaurant, Institute of Defence Services-IDS, BR Academy, Gayatri Enterprises, Technical Repair Center, Khushi Computer, Samrat Tech Solution, The Sandwich Cafe, Al-Beik Fast Food Corner).

BOARD'S REPORT — DTG FOUNDATION (SECTION 8) COMPANY

CIN: U85109MP2024NPL072709

Address: T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011

Email: dtgfoundation@gmail.com

To,
The Members,

Your Board of Directors present to you the 02nd Annual Report of your Company together with the Audited financial statements and the Auditors' Report for the financial year ended 31st March 2026.

FINANCIAL PERFORMANCE

Financial Results	For the year ended 31st March 2026 (Amount in Rs.)	For the year ended 31st March 2025 (Amount in Rs.)
Revenue from Operations	0	0
Other Income	38,67,654	5,09,897
Total Income	**38,67,654**	**5,09,897**
Less: Expenses	38,26,977	5,11,298
Profit/(Loss) before Taxation	**40,677**	**(1,401)**
Less: Provision for Taxation	0	0
Profit/(Loss) After Tax	**40,677**	**(1,401)**
Earnings per share	4.07	(0.14)

REVIEW OF PERFORMANCE / STATE OF THE COMPANY'S AFFAIRS / MATERIAL CHANGES

During the year under review, the Company continued to pursue its objects as a Section 8 Company in line with its mission of promoting its main object: education / health / social welfare / skill development / charitable activities / environment protection, etc. The programmes and initiatives undertaken during the financial year were implemented efficiently and in accordance with the approved plan.

The Company has ensured optimum utilization of its resources while maintaining transparency, accountability, and compliance with applicable provisions of the Companies Act, 2013 and the rules made thereunder. The operations of the Company remained stable, and all ongoing projects progressed satisfactorily. The Board is pleased to report that the activities of the Company have contributed positively towards achieving its charitable objects.

There have been no significant changes in the nature of the Company's activities during the year. Further, there has been no material change or commitment affecting the financial position of the Company that has occurred between the end of the financial year and the date of this Report, except as disclosed elsewhere in this Report.

The Company has not undertaken any commercial activities and continues to apply its income, grants, and donations solely for its not-for-profit objectives, in accordance with Section 8 of the Companies Act, 2013.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

Your Company has not changed the nature of business during the financial year under review.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS TILL THE DATE OF DIRECTORS REPORT:

There are no significant material changes and commitments affecting financial position between 31st March 2026 and the date of Board's Report.

DEPOSITS

During the year, the Company has not accepted any public deposits.

TRANSFER TO RESERVES

During the year under review, a sum of Rs. 40,677 was transferred to the General Reserve out of the profits of the Company.

CAPITAL STRUCTURE

During the reporting period the Authorised Equity Share Capital of the Company is Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 (Ten Thousand only) equity shares of Rs. 10/- each. The Issued, Subscribed and Paid-up Equity Share Capital as at the end of the current financial year stood at Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 (Ten Thousand only) equity shares of Rs. 10/- each.

DEBT STRUCTURE

The Company have not issued any kind of debentures yet.

MEETINGS OF THE BOARD

Pursuant to Section 2(85) of the Companies Act, 2013, your Company is a small Company and during the year under review, your Board has met Five times on 15.04.2025, 15.07.2025, 22.09.2025, 10.12.2025 and 20.01.2026.

Number of Board Meetings attended by each Director during the financial year 2025-26:

S. No.	Name of Director	Designation	No. of Board Meetings attended
1.	Ms. Pooja Sood (DIN: 10759212)	Director	5
2.	Mr. Malkhan Kushwaha (DIN: 10759213)	Director	5

• Note: None of the above-Board Meetings were held on National Holidays.

ANNUAL GENERAL MEETING (AGM) AND EXTRA ORDINARY GENERAL MEETING (EGM)

During the period under review following AGM and EGM were held:

S. No.	Name of Meeting	Date of Meeting	Total no. of members	No. of members Attended
1.	1st EGM	15.04.2025	2	2
2.	1st AGM	30.09.2025	2	2
3.	2nd EGM	06.01.2026	2	2

COMMITTEES

The relevant provisions of Companies Act, 2013 regarding constitution of committee(s) is not applicable to the Company. Hence Company has not constituted any committees during the period under review.

BOARD EVALUATION

The provisions of Section 134 (3) (p) of the Companies Act, 2013 are not applicable to the Company.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES

The Provisions of section 135 of the Companies Act, 2013, are not applicable to the Company.

DIRECTORS & KEY MANAGERIAL PERSONNEL

During the year under review, there was no change in Board of Directors and provision for appointment of Key Managerial Personnel is not applicable for your Company.

The Directors of the Company as on 31st March 2026 are as follows:

- Ms. Pooja Sood (DIN: 10759212)
- Mr. Malkhan Kushwaha (DIN: 10759213)

SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e., SS-1 & SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively have been duly complied by the Company.

DECLARATIONS OF DISQUALIFICATION BY THE DIRECTORS

Pursuant to the provisions of Section 164(2) of the Companies Act, 2013 read with rule 14 of Companies (Appointment and Qualification of Directors) Rules, 2014, Directors have submitted the disclosures in Form DIR-8, stating that they have not been disqualified to act as Director(s) of the Company. The disclosures submitted by the Directors of the Company were noted by the Board.

DECLARATIONS BY THE INDEPENDENT DIRECTORS

The provisions regarding appointment of Independent Director are not applicable on the Company during the period under review.

DIRECTORS' RESPOSIBILITY STATEMENT

Pursuant to the provisions of Section 134 of the Companies Act, 2013, your Directors state that:

(a) In the preparation of the annual accounts during the reporting period, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

(b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company during the reporting period, and of the profit of the Company for the year ended on that date;

(c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and

(d) The Directors have prepared the annual accounts on a going concern basis.

(e) The Directors have devised a proper system to ensure compliance with the provisions of all applicable laws and that such other systems were adequate and operating effectively.

POLICY REGARDING APPOINTMENT OF DIRECTOR AND FIXATION OF THEIR REMUNERATION

The Company is not covered under the provisions of Section 178 (1) of the Companies Act, 2013 hence the provisions of Section 134 (3) (e) are not applicable.

SUBSIDIARIES/ASSOCIATES/JOINT VENTURES:

During the reporting period your Company does not have subsidiaries (including step down subsidiary companies)/ Associates or Joint Ventures.

PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES

During the year under review, your Company has not given any loans, guarantees or provided security or subscribed to any security.

PARTICULARS OF EMPLOYEES

As required under the provisions of Section 197 of the Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time, there are no employees whose names are to be reported.

AUDITORS AND AUDITORS' REPORT

Statutory Auditors

M/s Spark & Associates, Chartered Accountants having their office situated at F-07, Smruti Complex, Plot No. 159, M.P. Nagar Zone-II, Bhopal 462011 (Membership Number 410002), Auditors of the Company (SRN: N30352892), have given their audit report for the Financial Year 2025-26.

The Notes to Accounts referred to in the Auditor's Report are self-explanatory and do not call for any further comments.

EXPLANATIONS/COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY THE AUDITOR IN HIS REPORT:

The Statutory Auditors' Report does not contain any qualification, reservation or adverse remark.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143

The Auditors have not reported any offence involving fraud committed against the Company by the officers or employees of the Company under sub section (12) of section 143 to the Audit Committee or the Board.

DISCLOSURE FOR MAINTENANCE OF COST RECORDS

Maintenance of cost records under Section 148 of Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014, is not applicable to the Company.

SECRETARIAL AUDIT

The provisions regarding appointment of Secretarial auditor as mentioned under Section 204 of the Companies Act 2013, are not applicable to the Company.

INTERNAL AUDIT

The provisions regarding appointment of Internal auditor as mentioned under Section 138 of the Companies Act 2013, are not applicable to the Company.

VIGIL MECHANISM

The provisions of Section 177(9) of the Companies Act, 2013 are not applicable to the Company. Hence, Company is not required to establish a Vigil Mechanism.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, is not applicable to your Company during the year under review.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has proper internal control systems which are adequate for the safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures.

RISK MANAGEMENT/ELEMENTS OF RISK

The Company has optimal risk mitigation responses, systems, organizational structures, processes, standards, code of conduct and behaviors for efficient management of risk.

COMPLIANCE OF SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANIES SECRETARIES OF INDIA

The Company complies with Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.

MAINTENANCE OF COST RECORDS

Maintenance of Cost Audit Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained. Also, Cost Audit is not applicable to the Company.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has always believed in providing a safe and harassment free workplace for every individual working in premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

However, the Company is not required to setup Internal Complaints Committee ("ICC") as per 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("Harassment Act") as there are no female employees in the Company.

Details of Sexual Harassment cases are following:

Sr. No.	Particulars	Details
1.	Number of Sexual Harassment Complaints received	0
2.	Number of Sexual Harassment Complaints disposed off	0
3.	Number of Sexual Harassment Complaints pending beyond 90 days.	0

PARTICULARS OF EMPLOYEES

There were no such employees of the Company for which the information required to be disclosed pursuant to Section 197 (12) read with Rule 5 (2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

(a) CONSERVATION OF ENERGY:

Sr. No.	Particulars	Remarks
(i)	The steps taken or impact on conservation of energy	
(ii)	The steps taken by the Company for utilizing alternate sources of energy	
(iii)	The capital investment on energy conservation equipment	

(b) TECHNOLOGY ABSORPTION:

The Company continues to use the latest technology for improving the productivity and quality of its services and products.

(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:

Particulars	Financial year (1st April, 2025 to 31st March, 2026) (Amount in lakhs)	Financial year (1st April, 2024 to 31st March, 2025) (Amount in lakhs)
Earnings		
Outgo		

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year 2025-26, your Company has not entered into transactions with related parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014. There were no materially significant related party transactions entered into by the Company with any Related Parties which require Board of Directors and Shareholders' approval. AOC-2 Annexed to this Report as (Annexure-III).

EXTRACT OF ANNUAL RETURN

Extract of Annual Return in Form MGT-9 is not required to be provided in this report pursuant to Rule 12 of the Companies (Management and Administration) Amendment Rules, 2021 dated 05/03/2021 [Ministry of Corporate Affairs, Notification No. G.S.R. 159(E) dated 5th March, 2021].

DETAILS OF ONE TIME SETTLEMENT WITH ANY BANK OR FINANCIAL INSTITUTION

During the year under review, there was no instance of one-time settlement with any Bank or Financial Institution.

SIGNIFICANT AND MATERIAL LITIGATIONS/ORDERS

During the period under review, no significant material orders were passed by the regulators or courts or tribunals impacting the going concern status and your Company's operations.

HUMAN RESOURCES

The Company considers its employees as most important resources and asset. The Company follows a policy of building strong teams of talented professionals. The Company continues to build on its capabilities in getting the right talent to support different products and geographies and is taking effective steps to retain the talent. It has built an open, transparent and meritocratic culture to nurture this asset. The Company ensures that safe working conditions are provided in the offices of the Company.

The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company. The overall industrial relations in the Company have been cordial.

Following is details of number of employees in Company as on closure of financial year:

Sr. No.	Category	Number of Employees
1.	Male	1
2.	Female	0
3.	Transgender	0

MATERNITY BENEFIT ACT

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of the Maternity Benefit Act, 1961, and extends all benefits and protections under the Act to eligible employees. Adequate internal policies and procedures are in place to uphold the rights and welfare of women employees in accordance with the applicable laws.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR

During the year under review, the Company has not made any application under the Insolvency and Bankruptcy Code, 2016. There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

ACKNOWLEDGEMENT

Your Directors would like to express their appreciation for assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the executives, staff and workers of the Company.

By the order of the Board
For DTG Foundation (Section 8) Company

Place: Bhopal, M.P.
Date: 29.09.2026

Director	Director
Pooja Sood Director DIN: 10759212	**Malkhan Kushwaha** Director DIN: 10759213

Form No. MGT-11 — Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U85109MP2024NPL072709
Name of the Company: DTG Foundation (Section 8) Company
Registered office: T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011.

Name of the member (s) :
Registered address :
E-mail Id:
Folio No/ Client Id :
DP ID:

I/We, being the member (s) holding ..... shares of the above-named Company, hereby appoint

1. Name:
Address:
E-mail Id:
Signature: ..... or failing him

2. Name:
Address:
E-mail Id:
Signature: ..... or failing him

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 02nd Annual general meeting of the Company, to be held Wednesday, 30th day of September 2026, at 11:00 A.M., at T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011 and at any adjournment thereof in respect of such resolutions as are indicated below:

S. No.	Resolutions	For	Against
1.	To Adopt the Financial Statements, Directors and Auditors Report thereon for the financial year ended 31st March 2026.		

Signed this..... day of..... 2026

Affix Revenue Stamp

Signature of shareholder ..... Signature of Proxy holder(s) .....

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ATTENDANCE SLIP

DTG FOUNDATION (SECTION 8) COMPANY

CIN: U85109MP2024NPL072709

Registered Office: T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011

Folio no./ DP ID no.	No. of Shares	Name of the shareholder	Registered Address

I certify that I am a registered shareholder / proxy for the registered shareholder of the Company. I hereby record my presence at the 02nd Annual General Meeting of the Company at the registered office of the Company situated at T-Floor, 132 B, M.P. Nagar Zone-1, Shiksha Mandal, Bhopal, Huzur, Madhya Pradesh, India, 462011 on Wednesday, 30th day of September 2026, at 11:00 A.M.

SIGNATURE .....

Note: Please complete this and hand it over at the entrance of the hall.

Annexure-I — Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries / associate companies / joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.....)

Sr	Particulars	Details
1	Certificate of Incorporation	
2	Name of the Subsidiary	
3	The date since when subsidiary was acquired	
4	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period	
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	
6	Share Capital	INR
7	Reserves and surplus	INR
8	Total assets	INR
9	Total liabilities	INR
10	Investments	INR
11	Turnover / Revenue	INR
12	Profit before taxation	INR
13	Provision for taxation	INR
14	Profit/(-)loss after taxation	INR
15	Proposed Dividend	
16	Extent of Shareholding (in percentage)	

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Sr. No.	Name of Associates/Joint Ventures	Name-1	Name2	Name3
1.	Latest audited Balance Sheet Date			
2.	Date on which the Associate or Joint Venture was associated or acquired			
3.	Shares of Associate or Joint Ventures held by the Company on the year end — No.			
	Amount of Investment in Associates or Joint Venture			
	Extent of Holding (%)			
4.	Description of how there is significant influence			
5.	Reason why the associate / joint venture is not consolidated			
6.	Net worth attributable to shareholding as per latest audited Balance Sheet			
7.	Profit or Loss for the year			
i.	Considered in Consolidation			
ii.	Not Considered in Consolidation			

Number of Associates or Joint Ventures which are yet to commence operations.

CIN	Names of Associates and Joint Ventures which are yet to commence operations

Number of Associates or Joint Ventures which have been liquidated or have ceased to be Associates or Joint Venture during the year.

CIN	Names of Associates and Joint Ventures

By the order of the Board
For DTG Foundation (Section 8) Company

Director	Director
Pooja Sood Director DIN: 10759212	**Malkhan Kushwaha** Director DIN: 10759213

Annexure-II — Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)
Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis

Clause	Particulars	Details
a.	Name(s) of the related party and nature of relationship	
b.	Nature of contracts/arrangements/transactions	
c.	duration of the contracts / arrangements/transactions	
d.	Salient terms of the contracts or arrangements or transactions including the value, if any	
e.	Justification for entering into such contracts or arrangements or transactions	
f.	date(s) of approval by the Board	
g.	Amount paid as advances, if any:	
h.	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	
i.	SRN of MGT-14	

2. Details of material contracts or arrangement or transactions at arm's length basis.

Clause	Particulars	Details
a.	Name(s) of the related party and nature of relationship	
b.	Nature of contracts/arrangements/transactions	
c.	duration of the contracts / arrangements/transactions	
d.	Salient terms of the contracts or arrangements or transactions including the value, if any	
e.	Justification for entering into such contracts or arrangements or transactions	
f.	date(s) of approval by the Board	
g.	Amount paid as advances, if any:	
h.	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

By the order of the Board
For DTG Foundation (Section 8) Company

Place: Bhopal, M.P.
Date: 29.09.2026

Director	Director
Pooja Sood Director DIN: 10759212	**Malkhan Kushwaha** Director DIN: 10759213

SPARK & Associates — Chartered Accountants LLP

Independent Auditor's Report
To the Members of DTG Foundation
Report on the Audit of the Standalone Financial Statements

Web: www.ca-spark.com | Tel: +91 94253 00141 | Email: roopak.jain@ca-spark.com
Office Address - F-07, Smruti Complex, Plot No. 159, Zone II, M. P. Nagar, Bhopal - 462011

Opinion

We have audited the financial statements of DTG Foundation ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss 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.

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 Act 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 31st March, 2026, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

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:

- 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 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.
- 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, it is not applicable on our company.

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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.

e) 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, 2025 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 and the operating effectiveness of such controls, it is not applicable in our case.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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:

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

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

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

iv. (a) The management has represented that, to the best of 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;

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

v. No dividend have been declared or paid during the year by the company.

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

For Spark & Associates
Chartered Accountants
FRN: C400311 / FRN-005313C
CA Roopak Jain
Partner
M. No.-410002
UDIN: 26410002JQQRKF3921
Place: Bhopal
Date: 29-09-2026

DTG FOUNDATIONS — Balance Sheet as at 31st March, 2026

CIN: U85109MP2024NPL072709 • (in Rs.)

Particulars	Note No.	Figures as at the end of current reporting period (in Rs.)	Figures as at the end of previous reporting period (in Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	2.1	1,00,000.00	1,00,000.00
b) Reserves and Surplus	2.2	39,276.00	(1,401.00)
c) Money received against Share warrants			
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	32,34,918.00	15,00,047.00
b) Deferred Tax Liabilities(Net)	2.4		
c) Other Long-Term Liabilities			
d) Long Term Provisions			
(4) Current Liabilities			
a) Short-Term Borrowings	2.5		
b) Trade Payables	2.6		
c) Other Current Liabilities	2.7		36,400.00

Particulars	Note No.	Figures as at the end of current reporting period (in Rs.)	Figures as at the end of previous reporting period (in Rs.)
d) Short Term Provisions	2.8	5,000.00	
TOTAL		**33,79,194.00**	**16,35,046.00**
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.9	8,23,871.00	8,76,756.00
ii) Intangible Assets			
iii) Capital Work in Progress			
iv) Intangible Assets under development			
b) Non-Current Investments			
c) Deferred Tax Assets(Net)			
d) Long-Term loans and Advances	2.10		
e) Other non-current Assets	2.11	21,50,000.00	7,25,000.00
(2) Current Assets			
a) Current Investments			
b) Inventories	2.12		
c) Trade Receivables	2.13		
d) Cash and cash equivalents	2.14	2,77,608.00	33,290.00
e) Short-Term Loans and Advances	2.15		
e) Other current Assets	2.32	1,27,715.00	
TOTAL		**33,79,194.00**	**16,35,046.00**
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)		

For and on behalf of the Board — For DTG FOUNDATIONS	For SPARK & Associates — Chartered Accountants LLP
POOJA SOOD (Director) DIN: 10759212 **MALKHAN KUSHWAHA** (Director) DIN: 10759213	Firm's Regn. No. C400311 / FRN-005313C **CA Roopak Jain** (Partner) M. No. 410002 Place: Bhopal | Date: 29/09/2026 | UDIN: 26410002JQQRKF3921

DTG FOUNDATIONS — Statement of Profit and Loss for the year ended 31 March, 2026

CIN: U85109MP2024NPL072709 • (in Rs.)

Particulars	Note No.	Figures as at the end of current reporting period (in Rs.)	Figures as at the end of previous reporting period (in Rs.)
INCOME			
Revenue from operations	2.16		
Other income	2.17	38,67,654.00	5,09,897.00
Total Revenue		**38,67,654.00**	**5,09,897.00**
EXPENSES			
Cost of Material Consumed	2.18		
Change in Inventories	2.19		
Employees Benefit expenses	2.20	3,97,700.00	83,033.00
Finance costs	2.21		
Depreciation	2.22	88,430.00	38,844.00
Other expenses	2.23	33,40,847.00	3,89,421.00
Total expenses		**38,26,977.00**	**5,11,298.00**
Profit before exceptional & extraordinary items and tax		40,677.00	(1,401.00)
Exceptional & extraordinary Items			
Profit before Tax		**40,677.00**	**(1,401.00)**
Less: Tax expense of Continuing operation:- (1) Current tax (2) Deferred tax			
Profit from Continuing operation (after tax)		**40,677.00**	**(1,401.00)**
Earnings per equity share:			
(1) Basic		4.07	(0.14)
(2) Diluted		4.07	(0.14)
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.30)		

For and on behalf of the Board — For DTG FOUNDATIONS	As per our report of even date annexed — For SPARK & Associates
MALKHAN KUSHWAHA (Director) DIN: 10759213 **POOJA SOOD** (Director) DIN: 10759212	Chartered Accountants LLP | Firm's Regn. No. C400311 / FRN-005313C **CA Roopak Jain** (Partner) M. No. 410002 Place: Bhopal | Date: 29/09/2026 | UDIN: 26410002JQQRKF3921

NOTES TO FINANCIAL STATEMENTS — EQUITY & LIABILITIES

Note No. 2.1 Share Capital

Particulars	Figures as at the end of the current reporting period (Number)	Figures as at the end of the current reporting period (Amount)	Figures as at the end of the previous reporting period (Number)	Figures as at the end of the previous reporting period (Amount)
Authorised: 10,000 Equity Shares of 10/- each	10,000	1,00,000.00	10,000	1,00,000.00
Issued Subscribed & Paid up: 10,000 Equity Shares of 10/- each fully paid up	10,000	1,00,000.00	10,000	1,00,000.00
Total	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period (Number)	Figures as at the end of the current reporting period (Amount)	Figures as at the end of the previous reporting period (Number)	Figures as at the end of the previous reporting period (Amount)
Equity Shares:				
Shares outstanding at the beginning of the year	10,000	1,00,000.00		
Shares Issued during the year			10,000	1,00,000.00
Shares bought back during the year				

Particulars	Figures as at the end of the current reporting period (Number)	Figures as at the end of the current reporting period (Amount)	Figures as at the end of the previous reporting period (Number)	Figures as at the end of the previous reporting period (Amount)
Shares outstanding at the end of the year	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value '10 per share. Each shareholders is eligible for one vote per share held. The dividend is proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting except in the case of the interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in portion to their shareholding.

Note No. 2.1 (c) Shares held by each sharesholder holding more than 5% of shares

Name of Shareholder	Current Period: No. of Shares held	Current Period: % of Holding	Previous Period: No. of Shares held	Previous Period: % of Holding
Pooja Sood	9,999	99.99%	9,999	99.99%
Malkhan Kushwaha	1	0.01%	1	0.01%

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

Shares held by Promoters at the end of the year	Current Period: No. of Shares held	Current Period: % of total shares	% Change	Previous Period: No. of Shares held	Previous Period: % of total shares	% Change
Pooja Sood	9,999	99.99%		9,999	99.99%	

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of the current reporting period	Figures as at the end of previous reporting period
Retained earning:- Opening Balance	(1,401.00)	
(+) Net Profit/(Loss) for the current year	40,677.00	(1,401.00)
(-) Written Back in Current Year		
Closing balance	**39,276.00**	**(1,401.00)**

Note No. 2.3 Long Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Loans (Liability) Secured Loans	32,34,918.00	15,00,047.00
Corpus Fund		
Total (a)	**32,34,918.00**	**15,00,047.00**
Unsecured Loans		
Total (b)		
Total (a+b)	**32,34,918.00**	**15,00,047.00**

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 31.03.2026	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2025
Depreciation			
Total			

Deferred Tax Liability (DTL) should not be recognized, as it is not probable that the related taxable temporary differences will result in taxable profits in the foreseeable future, given that the company is registered under Section 8 of the Companies Act, 2013 and operates on a not-for-profit basis.

Note No. 2.5 Short Term Borrowing

Particulars	Security Details	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Loans (Liability) Secured Loans	(Secured Against Hypothecation of Stock, Book Debts, Equitable Mortgage of Property Situated at..... .....)		
Unsecured			
Total			

Note No. 2.6 Trade Payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sundry Creditors		
Total		

Note No. 2.6 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013, are as follows:

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Trade Payable / Other Payable against Expenses: (a). Total outstanding dues of Micro, Small and medium Enterprises		
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.		
Total		

The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro and Medium Enterprises Development Act, 2006. Therefore, it is not possible for the Company to ascertain whether payment to such enterprises has been done with within 45 days from date of acceptance of supply of goods or service rendered by a supplier. In view of above, the disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013 is not given

Note No. 2.6(b) Ageing Schedule of Trade Payable is as below — As at March 31, 2025

Particulars	Not due	Less than 1 year	1-2 years	2-3 years	Total
Undisputed dues-MSME					
Undisputed dues-Other					
Disputed dues-MSME					
Disputed dues-Other					
Total Trade Payable					

Note No. 2.7 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Current Liabilities: Salary Payable		36,400.00
Total		**36,400.00**

Note No. 2.8 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Provisions: Audit Fees Payable	5,000.00	
Total	**5,000.00**	

Note No:-2.9 Property, Plant & Equipment & Intangible Assets

Particulars	Gross Block: Previous Period	Additions during year	Disposals during the year	Gross Block: Current Period	Accumulated Dep: Previous Period	Depreciation for the year	On disposals	Accumulated Dep: Current Period	Net Block: Current Period	Net Block: Previous Period
Furniture & Fixtures	9,15,600.00	35,545.00		9,51,145.00	38,844.00	88,430.00		1,27,274.00	8,23,871.00	8,76,756.00
Total	**9,15,600.00**	**35,545.00**		**9,51,145.00**	**38,844.00**	**88,430.00**		**1,27,274.00**	**8,23,871.00**	**8,76,756.00**
Previous year's Figures		9,15,600.00		9,15,600.00		38,844.00		38,844.00	8,76,756.00	

Note No. 2.11 Other Non-Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Security Deposit		
Fixed Deposit	21,50,000.00	7,25,000.00
Total	**21,50,000.00**	**7,25,000.00**

Note No. 2.12 Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Value and Certified by the Management: Finished Goods / Raw Materials (valued at cost or Net realisable value, whichever is lower)		
Total		

Note No. 2.13 Trade Receivable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Unsecured, Considered Goods: Sundry Debtors		
Total		

Note No. 2.13 (a) Trade Receivables ageing schedule — As at March 31, 2025

Particulars	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	Total
Undisputed-considered good						
Undisputed-considered doubtful						
Disputed-considered good						
Disputed-considered doubtful						
Total Trade Receivables						

Note No. 2.14 Cash & Cash Equivalent

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Balance with Bank -current A/c: HDFC Bank	1,55,208.00	27,890.00
Cash	1,22,400.00	5,400.00
Total	**2,77,608.00**	**33,290.00**

Note No. 2.15 Short-Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Loans & Advances (Asset)		
Total		

Note No. 2.15 (a) Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

Particulars	Figures as at the end of current reporting period	%	Figures as at the end of previous reporting period	%
Promoters				
Directors				
KMPS				
Related Parties				
Total		**0%**		**0%**

Note No. 2.31 Investments

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Investments		
Total		

Note No. 2.32 Other Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Interest Accrued	1,27,715.00	
Total	**1,27,715.00**	

Note No-2.16 Revenue from operations

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sales of Goods/Services		
Total		

Note No-2.17 Other Incomes

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Contribution	37,34,608.00	5,09,547.00
Interest	1,33,046.00	350.00
Total	**38,67,654.00**	**5,09,897.00**

Note No- 2.18 Raw Material Consumed & Packaging

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Purchase Accounts		
Total		

Note No-2.19 Change in Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Opening Stock of Finished Goods		
Closing Stock of Finished Goods		
Total		

Note No-2.20 Employees Benefit expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Salary	3,97,700.00	83,033.00
Total	**3,97,700.00**	**83,033.00**

Note No-2.21 Financial Cost

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Total		

Note No-2.22 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Depreciations	88,430.00	38,844.00
Total	**88,430.00**	**38,844.00**

Note No-2.23 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Indirect Expenses: Audit Fees	5,000.00	
Welfare Programmes	15,04,357.00	2,26,851.00
Nutrition & Relief Programmes	5,70,830.00	
Scholarship Programmes	7,50,000.00	
Training Programmes	2,29,800.00	30,000.00
Rent	1,20,000.00	
Registration & Professional Charges	1,24,690.00	1,32,570.00
Media Communication- Social & IT	36,170.00	
Total	**33,40,847.00**	**3,89,421.00**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (F.Y. 2025-26)

DTG FOUNDATIONS • CIN: U85109MP2024NPL072709

NO.	Particulars	Calculation	As on 31.03.2026	As on 31.03.2025
(a)	Current Ratio	Current Assets (Note 2.12 to Note 2.15 & Note 2.32) / Current Liabilities (Note 2.5 to Note 2.8)	81.06	0.91
(b)	Debt-Equity Ratio	Long term Borrowings (Note 2.3) / Shareholder's Fund (Note 2.1 + Note 2.2)	23.23	15.21
(c)	Return on Equity Ratio	Profit after tax / Shareholder's Fund	29.21%	-1.42%
(d)	Net capital turnover ratio	Net annual Sales / Shareholder's Equity	27.77	5.17
(e)	Net profit ratio	Profit after Tax / Net annual Sales	1.05%	-0.27%
(f)	Return on Capital employed	Profit before interest and tax / Capital Employed	1.21%	-0.09%
(g)	Return on investment.	Profit after tax / Shareholder's Fund	29.21%	-1.42%