

SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

Regd. Off: NS-92, Khasra No-33/21, Ranaji Enclave, Najafgarh, Near Arjun Park Bus Stand
New Delhi -110043; Email id: superiorfinlease@gmail.com

Website: <http://www.superiorfinlease.com> ; Phone No.: +91-9953798335

Date: 29.05.2026

The BSE Limited
Phiroze Jeejeeboy Towers
Dalal street,
Mumbai- 400001

Email Id: corp.relations@bseindia.com
SCRIP CODE: 539835

Metropolitan Stock Exchange of India Limited
Building A, Unit 205A, 2nd Floor, LBS Road,
Piramal Agastya Corporate Park, Kurla west,
Mumbai- 400070

Email Id: listingcompliance@msei.in
SYMBOL: SUPFIN

Dear Sir/Madam,

SUBJECT: Outcome of Board Meeting

Pursuant to Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Superior Finlease Limited ("the Company"), in their meeting held today i.e. Friday, 29th May, 2026 at the registered office of the Company has inter-alia, considered, and approved the following business:

1. Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2026 which are enclosed herewith the Audit Report issued by R.C. Agarwal & Company, Chartered Accountants, the Statutory Auditors of the Company.
2. Statement of Impact of Audit Qualification as per prescribed regulation is given in Integrated Filing - Financial.
3. Board considered the proposal for raising funds through permissible modes under applicable laws; however, in view of the pending in-principle approval application with BSE Limited in respect of funds previously raised through a preferential issue, and ongoing internal deliberations, the matter was deferred for further consideration at the ensuing Board Meeting.
4. Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations. 2015.

The above Financial Results have been reviewed by the Audit Committee in its meeting held today i.e. 29th May, 2026 and approved by the Board of Directors in its meeting held on the same day.

The meeting commenced at 2:30 P.M. and concluded at 4:25 P.M.

Kindly take the above information on record and oblige.

Thanking You

Yours Sincerely

FOR SUPERIOR FINLEASE LIMITED

Rajneesh Kumar

Rajneesh Kumar

Director

DIN: 02463693

Digitally signed by Rajneesh
Kumar
Date: 2026.05.29 17:00:36
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Dear Sir/Madam,

SUBJECT: STATEMENT OF IMPACT OF AUDIT QUALIFICATION

It is hereby declared and confirmed that, the Statutory Auditors of the Company i.e. M/s R.C. Agarwal & Company, Chartered Accountants (Firm Regn. No: 003175N) have issued Audit Reports with modified opinion in respect of the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

The auditor has issued remarks in respect of the following matters observed during the audit of the Company, namely that the Company has not recognised revenue in the books of accounts on an accrual basis and that provision for Non-Performing Asset (NPA) accounts has not been created as per applicable RBI prudential norms.

The Board of Directors has taken note of the said observations and considered the same. The Board is of the view that the matters will be suitably reviewed in detail and appropriate corrective and compliance measures, wherever required, will be undertaken in due course, in accordance with applicable laws and regulatory requirements.

This declaration is given in compliance with 33(3)(d) of the SEBI(Listing obligation & Disclosure Requirement) Regulations 2015, as amended by SEBI (Listing obligation & Disclosure Requirement) (Amendment)Regulations 2016, vide notification No SEBI//2016-17/001 dated 25 May, 2016 and circular No CIR/ CFD /CMD/56/2016 dated 27 May ,2016.LAD NRO/GN

Kindly take the above information on record and oblige.

Thanking You
Yours Faithfully,

FOR SUPERIOR FINLEASE LIMITED

Rajneesh Kumar  Digitally signed by Rajneesh Kumar
Date: 2026.05.29 17:01:00 +05'30'

Rajneesh Kumar
Director
DIN: 02463693

AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

Particulars	Quarter ended for			Year Ended for	
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	31.03.2026 (Rs."lacs")	31.03.2025 (Rs."lacs")
	01.01.2026 to 31.03.2026 (Rs."lacs")	01.10.2025 to 31.12.2025 (Rs."lacs")	01.01.2025 to 31.03.2025 (Rs."lacs")		
	Audited	Unaudited	Unaudited	Audited	Audited
I REVENUE FROM OPERATIONS					
Interest Income	11.02	7.99	10.31	34.47	64.12
Processing & Other fee	-	-	-	-	-
Total Revenue from Operations (I)	11.02	7.99	10.31	34.47	64.12
II Other Income	2.24	-	-	2.24	-
III Total Income (I + II)	13.25	7.99	10.31	36.70	64.12
EXPENSES					
i. Finance costs	0.41	0.03	-	0.45	-
ii. Employee Benefits Expenses	4.33	4.21	9.28	17.23	46.82
iii. Depreciation expense	4.82	-	3.10	4.82	3.10
iv. Others expenses	1.83	0.51	5.74	8.35	12.65
IV Total Expenses (IV)	11.39	4.75	18.12	30.85	62.57
V Profit / (loss) before exceptional items and tax (III-IV)	1.86	3.24	-7.81	5.85	1.56
VI Exceptional items	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	1.86	3.24	-7.81	5.85	1.56
VIII Tax Expenses:					
Current tax	-0.48	-	-	-1.52	-0.60
Deferred tax	0.44	-	-	0.44	0.17
IX Profit / (loss) for the period from continuing operations (VII-VIII)	1.81	3.24	-7.81	4.77	1.12
X Profit/(loss) from discontinued operations	-	-	-	-	-
XI Tax Expense of discontinued operations	-	-	-	-	-
XII Profit/(loss) from discontinued operations after tax (X-XI)	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	1.81	3.24	-7.81	4.77	1.12
XIV Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Subtotal (A)	-	-	-	-	-
(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Subtotal (B)	-	-	-	-	-
XV Other Comprehensive Income (A + B)	-	-	-	-	-
XVI Total Comprehensive income for the period (XIII + XV)	1.81	3.24	-7.81	4.77	1.12
XVI Paid up equity share capital (Face value Rs. 1/- per share)	510.81	432.60	432.60	510.81	432.60
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	89.58	84.81	84.81	89.58	84.81
XVIII Earnings per equity share					
(1) Basic (in Rupees)	0.00	0.01	-0.02	0.01	0.00
(2) Diluted (in Rupees)	0.00	0.01	-0.02	0.01	0.00

See accompanying notes to the financial results

For Superior Finlease Limited

Rajiv Kumar
Director

Notes :

(1)

The Company has adopted Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act 2013 (the Act) read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (RBI) (collectively referred to as "the Previous GAAP"). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures presented in these results have been restated/reclassified)

There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemption from full retrospective application of certain Ind AS permitted under Ind AS-101

(2) As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under :

Particulars	Quarter Ended	Year Ended	
	31.03.2026	31.03.2026	31.03.2025
Net Profit/(loss) after tax as reported under previous GAAP	1.81	4.77	1.12
Add/ (less): Adjustments net profit after tax as reported under Previous GAAP	-	-	-
Net Profit/(loss) after tax as per Ind AS	1.81	4.77	1.12
Other Comprehensive Income (net of tax) Remeasurement of Investments through FVOCI	-	-	-
Total Comprehensive Income as per Ind AS	1.81	4.77	1.12

(3) The financial results for Year ended, 31st March, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 29-05-2026

(4) The statutory auditors have carried out the limited review on the above results for Quarter ended 31st March, 2026 However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs.

(5) The Company is engaged in one business segment only.

(6) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-III) to the Companies Act, 2013 applicable to NBFCs that are required to comply with Ind AS.

(7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

(8) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2020, the company has for the first time adopted Ind AS with a transition date of 1st April, 2018.

For and on behalf of board of directors of

Superior Finlease Limited

For Superior Finlease Limited

RAJNEESH KUMAR

DIRECTOR

DIN:02463693

Director

UDIN : 26506375BUMAFY3842

Date: 29-05-2026

Place: New Delhi



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CIN : L74899DL1994PLC061995

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AUDITED STANDALONE BALANCE SHEET AS ON ENDED 31ST MARCH 2026

	Notes	As at 31st March 2026	As at 31st March 2025
		Amount (in Lacs)	Amount (in Lacs)
A. ASSETS			
1 Financial assets			
(a) Cash and cash equivalents	3	20.80	119.20
(b) Receivables	4		
Interest receivables		60.70	60.70
Other receivable		59.53	4.93
(c) Loans	5	4,789.82	4,666.03
(d) Investments	6	116.64	114.98
Total Financial Assets		5,047.49	4,965.85
2 Non-financial assets			
Property, plant & equipment	7	33.94	38.68
Other intangible assets	7	1.29	1.36
Deferred tax assets	13	0.38	-
Other non financial assets	8	62.12	12.68
Total Non Financial Assets		97.72	52.73
Total Assets (1 + 2)		5,145.21	5,018.58
B. LIABILITIES AND EQUITY			
1 Financial liabilities			
(a) Trade Payables	9		
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(b) Borrowings (other than debt securities)	10	4,486.71	4,493.58
(c) Interest Payable	11		
(d) Other financial liabilities	11		0.14
Total Financial Liabilities		4,486.71	4,493.73
2 Non-financial liabilities			
Provisions	12	1.52	0.60
Deferred tax liabilities (net)	13		0.06
Other non financial liabilities	14	56.59	6.77
Total Non Financial Liabilities		58.11	7.44
3 EQUITY			
(a) Equity share capital	15	510.81	432.60
(b) Other equity	16	89.58	84.81
Total Equity		600.39	517.41
Total Liabilities and Equity (1+2+3)		5,145.21	5,018.58

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N

PRAVIN KUMAR JHA
Partner
Membership No. 506375
0
Date: 29-05-2026
New Delhi

For and on behalf of the Board of Directors of
Superior Finlease Limited 0.00

Rajneesh Kumar
Director
DIN: 02463493

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(426.97)

Krishan Gopal Sharma
CFO
PAN: ACRPG5717F

Mohd. Hishamuddin

CEO
PAN: ACTPH4397N

Dheeraj Negi
Company Secretary
PAN: BQHPN2145P

U/DIN-26506375BUMAFY3842



SUPERIOR FINLEASE LIMITED

CIN : L74899DL1994PLC061995

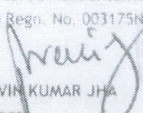
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AUDITED STANDALONE STATEMENT OF PROFIT AND LOSS AS ON ENDED 31ST MARCH 2026


	Notes	As at 31st March 2026 Amount (in Lacs)	As at on 31st March 2025 Amount (in Lacs)
1. INCOME			
Revenue from operations			
Interest Income	17(a)	34.47	64.12
Other Income	17(b)	2.23	-
Total INCOME		36.70	64.12
2. EXPENSES			
Finance costs	18	0.45	-
Employee benefit expenses	19	17.23	46.82
Depreciation & amortisation expense	7	4.82	3.10
Other expenses	20	8.35	12.65
Total Expenses		30.85	62.57
Profit/ (loss) before tax (1-2)		5.85	1.56
Tax Expense			
Current tax		(1.52)	(0.60)
Deferred tax		0.44	0.17
Profit/ (loss) after tax (III)		4.77	1.12
OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
- Equity instrument through other comprehensive income- gain/ (loss)			
(ii) Income tax relating to items that will not be reclassified to profit or loss			
(iii) Items that will be reclassified to profit or loss			
(iv) Income tax relating to items that will be reclassified to profit or loss.			
Total Other Comprehensive Income (IV)		-	-
Total Comprehensive Income (III+IV)		4.77	1.12
Earning per equity share (EPS)			
[nominal value of share Rs. 1]			
Basic (in Rupees)		0.009	0.002
Diluted (in Rupees)		0.009	0.002

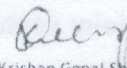
The accompanying notes are an integral part of the standalone Ind AS financial statements.
As per our report of even date

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N


PRAVIN KUMAR JHA
Partner
Membership No. 506375
UDIN : 26506375SRBUMAFY3842
Date: 29-05-2026
New Delhi

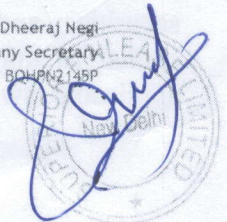
For and on behalf of the Board of Directors of
Superior Finlease Limited


Rajneesh Kumar
Director
DIN: 02463693


Krishan Gopal Sharma
CFO
PAN: ACRPG5717E

Mohd. Hishamuddin
CEO
PAN : ACTPH4397N

Dheeraj Negi
Company Secretary
PAN: BOHPN2145P





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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2026,

Particulars	Amount (in Lacs)	
	For the Year ended on 31st March, 2026	For the Year ended on 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra-ordinary items	5.85	1.56
Adjustments for items: -		
Interest income	(34.47)	(64.12)
Profit on sale of investments	-	-
Finance cost	-	-
Depreciation & amortisation expense	4.82	3.10
Investments written off	-	-
Loss on sale of investments	-	-
Operating Profit before working capital changes	(23.79)	(59.47)
Working capital adjustments: -		
(Increase)/ decrease in other receivables	(54.60)	1.02
(Increase)/ decrease in loans	(123.79)	(68.28)
(Increase)/ decrease in other non financial assets	(49.44)	(3.22)
Increase/ (decrease) in other payables	0.92	(1.63)
Increase/ (decrease) in other financial liabilities	(0.14)	(1.36)
Increase/ (decrease) in other non financial liabilities	49.75	(2.32)
Cash generated from operations	(201.09)	(135.25)
Direct taxes paid	(2.00)	-
Net cash flow from operating activities (A)	(203.09)	(135.25)
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of property, plant & equipment	-	(11.28)
Sale/ (Purchase) of investments	-	-
Net Profit on Sale of Investments	-	-
Interest income	34.47	64.12
Net cash flow from investing activities (B)	34.47	52.84
CASH FLOW FROM FINANCING ACTIVITIES		
Processing fee	-	-
Net proceeds from borrowings & others	70.22	127.06
Net cash flow from financing activities (C)	70.22	127.06
Net cash flow during the year (A + B + C)	(98.40)	44.65
Add: Opening cash and cash equivalents	119.20	74.55
Closing cash and cash equivalents	20.80	119.20
Components of cash and cash equivalents		
Cash on hand	0.88	0.98
Balances with banks in current accounts	19.92	118.23
Total cash and cash equivalents	20.80	119.20

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175M

PRAVIN KUMAR JHA
Partner

Membership No. 506375

UDIN: 26566375RUMAR43842

Date: 29-05-2026

New Delhi

For and on behalf of the Board of Directors of
Superior Finance Limited

Rajneesh Kumar
Director
DIN: 02463693

Rajesh Gopal Sharma
CFO
PAN: ACRPG5717F

Mohd. Hishamuddin
CEO
PAN: AACTPH4397N

Dheeraj Negi
Company Secretary
PAN: BQHPN2145P

SUPERIOR FINLEASE LIMITED
CIN: L74899DL1994PLC061995

NOTES TO THE IND AS FINANCIAL STATEMENTS AS ON ENDED 31ST MARCH 2026

	As at 31st March 2026 Amount (in Repees)	As at 31st March 2025 Amount (in Repees)
3. Cash and cash equivalents		
Cash on hand	0.88	0.98
Balances with banks in current accounts	19.92	118.23
	20.80	119.20
4. Receivables		
<u>Other Receivables</u>		
Interest Receivable	60.70	60.70
Advance to employees	5.26	4.93
Other Receivable Current Assets	54.27	-
	120.23	65.63
5. Loans & Advance		
<u>In India (Unsecured) (Other than public sector)</u>		
Loans repayable on demand		
- Advances to Body Corp	4031.23	3870.23
- Advances to Related Party	25.19	25.19
- Loans to others	733.40	770.61
	4,789.82	4,666.03
6. Investments		
<u>Equity Instruments (In India)</u>		
- At Cost (Unquoted)		
Investment in bodycorporate		
Other Investments	116.64	114.98
- At FVTOCI (Quoted)		
Less: Allowance for impairment loss	-	-
	116.64	114.98
7. Property, plant and equipment:		
<u>Carrying amount: -</u>		
Car	13.07	17.64
Furniture and fixtures	0.60	0.74
Office Equipments	0.21	0.24
Office (Building)	20.06	20.06
Sub-total	33.94	38.68
Other Intangible assets (Software)	1.29	1.36
Total	35.22	40.05

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N

PRAVIN KUMAR JHA
Partner
Membership No. 506375
UDIN: - 26506375BUMAFY 5842
Date: 29-05-2026
New Delhi

For and on behalf of the Board of Directors of
Superior Finlease Limited

Rajneesh Kumar
Director
DIN: 02463693

Director

Krishan Gopal Sharm
CFO
PAN: ACRPG5717E

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CEO
PAN: ACTPH4397N

Dheeraj Negi
Company Secretary
PAN: BQHPN2145P

SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

NOTES TO THE IND AS FINANCIAL STATEMENTS AS ON ENDED 31ST MARCH 2026

Notes

	As at 31st March 2026 Amount (in Repees)	As at 31st March 2025 Amount (in Repees)
8. Other non-financial assets		
other current assets(WIP)	30.40	-
Prepaid Expense	4.34	-
Advance Tax	2.00	-
GST ITC	23.14	10.96
TDS RECEIVALBE	1.87	1.35
Mat Credit	0.37	0.37
	62.12	12.68
9. Trade payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of other than micro enterprises and small enterprises	-	-
	-	-
10. Borrowings (other than debt securities)		
<u>Borrowings in India (unsecured)</u>		
Loan from Body Corp	4,349.2	4,347.7
Loans from related parties	40.50	48.90
Loans from others	96.98	96.98
	4,486.71	4,493.58
11. Other financial liabilities		
TDS payable	-	0.14
Interest payable	-	0.14
	-	0.14
12. Provisions		
12.1 Provisions for income tax		
Opening balance	-	-
Add/(less): Addition/(written off) during the year	1.52	0.60
Provisions adjustment during the year	-	-
	1.52	0.60
12.2 Contingent provision against standard assets		
Opening balance	-	-
Add/(less): Addition/(written off) during the year	-	-
Provisions adjustment during the year	-	-
	-	-

FOR R.C. AGARWAL & CO.

Chartered Accountants

Firm Regn. No. 003175N

PRAVIN KUMAR JHA

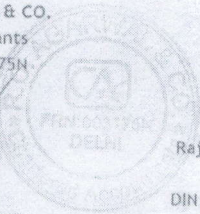
Partner

Membership No. 506375

UDIN: - 26506375RUMAFY3842

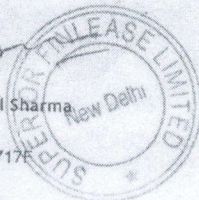
Date: 29-05-2026

New Delhi



For and on behalf of the Board of Directors of
Superior Finlease Limited
Rajneesh Kumar
Director
DIN: 02463693

For and on behalf of the Board of Directors of
Superior Finlease Limited
Krishan Gopal Sharma
CFO
PAN: ACRPG5717F



Mohd. Hishamuddin

CEO

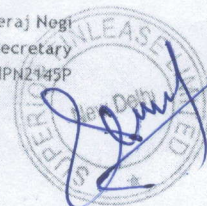
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Dheeraj Negi

Company Secretary

PAN: BQHPN2145P



SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

NOTES TO THE IND AS FINANCIAL STATEMENTS AS ON ENDED 31ST MARCH 2026

	31st March 2026		As at 31st March 2025	
	Amount (in Lacs)		Amount (in Lacs)	
13. Deferred tax liabilities (net)				
At the start of the year		(0.06)		0.23
During the year		0.44		0.17
At the end of year		<u>0.38</u>		<u>(0.06)</u>
14. Other non financial liabilities				
Audit fees payable		0.50		0.50
Salary payable		1.28		2.15
other current liabilities		48.90		1.75
Other expenses payable		5.91		2.37
		<u>56.59</u>		<u>6.77</u>

15. Equity share capital	31st March 2026		As at 31st March 2025	
	No. of Shares (in Lacs)	Amount (in Lacs)	No. of Shares (in Lacs)	Amount (in Lacs)
Authorized shares				
Equity shares of Rs. 1 each with voting rights	1,000	1,000.00	1,000	1,000.00
Issued, subscribed and fully paid- up shares	510.81	510.81	432.60	432.60

15.1 Reconciliation of number of equity shares and amount outstanding

Equity Shares	No. of Shares (in Lacs)	Amount (in Lacs)	No. of Shares (in Lacs)	Amount (in Lacs)
- At the beginning of the period	432.60	432.60	432.60	432.60
- Issued during the year	78.21	78.21	-	-
Total outstanding at the end of the period	<u>510.81</u>	<u>510.81</u>	<u>432.60</u>	<u>432.60</u>

Company has issued equity shares during the year on preferential basis.

15.2 Terms and rights attached to equity shares

The company has issued only one class of equity shares having a par value of Rs. 1 per share. Each holder of equity shares is entitled to vote per share. The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting.

15.3 Details of shareholders holding more than 5% shares in the company:-

	As at 31st March 2026		As at 31st March 2025	
	Nos.	% holding	Nos.	% holding
Seema Sharma	2,912,040	5.70%	2,912,040	6.73%
Rajneesh Kumar	12,552,260	24.57%	12,552,260	29.02%
Kaushitya Devi	1,523,180	2.98%	1,523,180	3.52%
Rita Rani	3,000,000	5.87%	3,000,000	6.93%

As per records, registers and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N

PRAVIN KUMAR JHA
Partner

Membership No. 506375

UDIN: - 26506375R6M1AFY3842

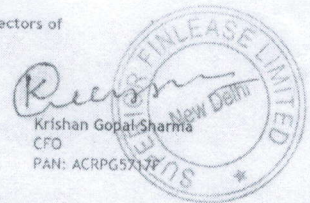
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New Delhi



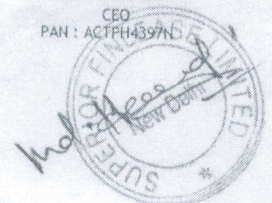
For and on behalf of the Board of Directors of
Superior Finlease Limited

Rajneesh Kumar
Rajneesh Kumar
Director
DIN: 02463693



Krishan Gopal Sharma
Krishan Gopal Sharma
CFO
PAN: ACRPG5717P

Mohd. Hishamuddin
CEO
PAN: ACTPH4397N



Dheeraj Negi
Company Secretary
PAN: BQHPN2145P



SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

NOTES TO THE IND AS FINANCIAL STATEMENTS AS ON ENDED 31ST MARCH 2026

	31st March 2026 Amount (in Rupees)	As at 31st March 2025 Amount (in Rupees)
16. Other equity		
Special Reserve (u/s 45IC of RBI Act, 1934)		
Balance as per last financial statements	26.55	26.32
Add: transferred during the year	0.95	0.22
Net balance of special reserve	27.50	26.55
Retained Earnings		
Balance as per last financial statements	58.26	57.37
Net Profit/(loss) for ending dec 2025	4.77	1.12
Less: Transfer to Special Reserve u/s 45-IC of RBI Act	(0.95)	(0.22)
Less: provision for incometax	-	-
Net surplus in statement of profit and loss	62.08	58.26
Equity instruments through other comprehensive income		
Opening balance	-	-
Add: Re-measurement of Investments through FVTOCI	-	-
Closing balance	-	-
	89.58	84.81
17. (a) Revenue from operation		
Interest Income	34.47	64.12
Processing fee & other Income	-	-
	34.47	64.12
(b) Other Income	2.23	0.00
	2.23	-
18. Finance cost		
Interest on borrowings	0.45	-
	0.45	-
19. Employee benefit expenses		
Salaries to staff	11.93	45.32
Director remuneration	5.31	1.50
	17.23	46.82
20. Other expenses		
Advertisement expenses	0.52	0.45
Office Rent	-	0.60
Internet & Telephone expense	0.27	0.05
Insurance Expenses	0.07	0.12
Legal & professional charges	2.90	4.71
Listing fees	3.91	3.87
Bank charges	0.00	0.04
Miscellaneous expenses	-	2.11
Office expenses	0.11	0.12
Audit fee	0.50	0.50
Printing & Stationary	-	0.09
Travelling & Conveyance Expenses	0.07	-
	8.35	12.65

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Regn. No. 003175N

Pravin Kumar Jha
PRAVIN KUMAR JHA
Partner
Membership No. 306379
UDIN: 26506375/BUM/APY/3842
Date: 29-05-2026
New Delhi



For and on behalf of the Board of Directors of
Superior Finlease Limited

For Superior Finlease Limited

Rajneesh Kumar
Rajneesh Kumar
Director
DIN: 02463693

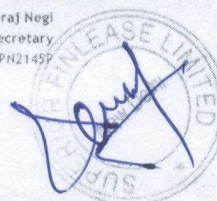
Director

Krishan Gopal Sharma
Krishan Gopal Sharma
CFO
PAN: ACRPG5717F



Mohd. Hishamuddin
CEO
PAN: ACTPH4397H

Dheeraj Negi
Company Secretary
PAN: BQHPN2145F



SUPERIOR FINLEASE LTD
 NOTE TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025
 NOTE 6: FIXED ASSETS

Amount "in Lacs"

S.NO	ASSETS	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		AS AT 31ST MARCH 2025 (Rs.)	ADDITION DURING THE YEAR (Rs.)	DELETION DURING THE YEAR (Rs.)	TOTAL AS AT 31ST MARCH 2025 (Rs.)	UP TO 31ST MARCH 2025 (Rs.)	ADDITION FOR THE YEAR (Rs.)	DELETION FOR THE YEAR (Rs.)	RESIDUAL VALUE ADJUSTMENT (Rs.)	TOTAL UP TO 31ST MARCH 2025 (Rs.)	31ST MARCH 2025 (Rs.)	31ST MARCH 2025 (Rs.)	
1	Non-Depreciable ASSETS												
	Building	20.06			20.06							20.06	20.06
	TANGIBLE ASSETS												
1	FURNITURE AND FIXTURES	0.74			0.74	0.74	0.14			5.89		0.50	0.74
2	CAR	17.64			17.64	5.39	4.37			12.96		13.07	17.64
3	PLANT AND MACHINERY	0.22			0.22	0.11	0.09			0.16		0.18	0.22
4	OFFICE EQUIPMENTS	0.02			0.02	0.41				0.41		0.02	0.02
	TOTAL	18.63			18.63	7.66	4.75			12.41		13.84	18.63
	INTANGIBLE ASSETS												
3	SOFTWARE	1.36			1.36	0.72	0.27			0.60		1.29	1.36
	TOTAL	1.36			1.36	0.72	0.27			0.60		1.29	1.36
	GRAND TOTAL (CURRENT YEAR)	40.04			40.04	8.38	4.82			13.20		35.22	40.04



For Superior Finlease Limited

Rajesh Kumar
 Director





R C Agarwal & Co.

Chartered Accountants

202, Laxman Palace, 19 Veer Savarkar Block, Near Nirman Viah
Shakarpur, Delhi-110092

Phone: +91-11-40396523

Email: pravinrca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
SUPERIOR FINLEASE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **SUPERIOR FINLEASE LIMITED**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and the Statement of Cash Flow 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 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 the net profit (including other comprehensive income) changes in equity and 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 there under, and we have fulfilled our 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described hereunder to be key audit matters to be communicated in our report.



Others Matters

We have observed some matters during the audit of Financial Statements which was not presented or disclosed in the financial statements. This matter included in others matter paragraph to enhance user's understanding of financials and reports.

- i) The company has not recognized revenue in the books of accounts on an accrual basis, therefore recognized as actual basis.
- ii) It is observed that provision on NPA assets has not been created as per applicable RBI prudential norms.

These paragraphs do not change or modify the auditor's opinion on the financial statements

Compliance of RBI directions and circulars:

The recent RBI regulations increased the responsibility of auditors of NBFCs.

As Company is an NBFC, it is responsibility of Company to duly follow the directions and circulars.

We focused on the requisite compliance and disclosure as per the requirements in the norms.

Auditor's response

Our audit procedure inter- alia includes the following: -

We have reviewed the conditions for prudential norms prescribed by the RBI Act.

- a) Provision of standard assets
- b) Transfer 20% profit to reserve maintain under section 45-IC of the RBI Act.
- c) Holding of at least 50% of the financial assets and 50% of the financial income respectively.
- d) Maintaining minimum Net Owned Fund of Rs. 500 Lakhs.

Management have obtained external confirmations from third parties in respect of transactions and closing balance for significant loans advanced by the company.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statement and the auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the



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

When we read the Board's report including Annexure to the Board's report corporate governance and shareholders information, if we conclude that there is a material misstatement therein, we are required to communicate matter to those charged with governance. That such information; pending for the approval as on date of this report Bank of Account of company has been freeze by government authorities.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the AS and the 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 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 are operating effectively for insuring 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 misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our 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 due to fraud or error and are considered material if, individually or in 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 the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- (i) 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- (ii) Obtain an understanding of the internal 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.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) 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.
- (v) 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.

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 controls 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 reasonable be thought to bear on our independence, and where applicable, relevant safeguards.



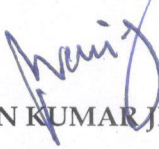
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020, as amended, 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.
2. The Company is a Non-Banking Financial Company not accepting public deposits and holding certificate of Registration No. 14.00199 dated 04/03/1998 from Reserve Bank of India has been issued to the Company.
 - a) The Board of Directors has passed resolution for the non-acceptance of any public deposits.
 - b) The Company has not accepted any public deposits during the relevant year.
 - c) The Company has complied with the prudential norms relating to income recognition, accounting standards, assets classification and previously for bad and doubtful debts as applicable to it.
3. 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, Statement of Changes in Equity 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, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - 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, 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 and the operating effectiveness of such controls, refer to our separate Report in **Annexure B**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company has pending litigations on its financial position with enforcement directorate, SEBI and Income Tax authorities.
- ii. The Company has disclosed the impact, if any of pending litigations on its financial position, in its financial statements.
- iii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iv. The Company is not required to transfer any amount to the Investor Education and Protection Fund.
- v. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vi. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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.
- vii. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Reg. No. 003175N


PRAVIN KUMAR JHA
Partner
Membership No. 506375
UDIN: - 26506375BUMAFY3842
New Delhi
Date: 29/05/2026



The Annexure referred to in Paragraph 1 under the heading of "Report on other Legal and Regulatory Requirements" of our report of even date to the members of **SUPERIOR FINLEASE LIMITED** for the year ended on 31st March 2026.

- (i) (a) As per information and explanation given to us, the company is maintaining proper records showing full disclosures of fixed assets.

(b) As per information and explanation given to us, physical verification of fixed assets has been conducted once in a year by the management and no material discrepancies were noticed during the course of verification.

(c) According to information and explanation given to us, the company does not hold any immovable property during the year dealt with by this report;
- (ii) As per information and explanation given to us, the Company did not hold inventory at any time during the period under audit and therefore the provisions of this sub-clause are not applicable to the Company;
- (iii) According to information and explanation given to us, the Company has granted unsecured loans to parties covered in register maintained under section 189 of the Companies Act, 2013 and;
 - (a) According to the information and explanations given to us, unsecured loan has been granted to an associate Company for carrying on its business objects. The terms and conditions of the grant of such loans are not prima facie prejudicial to the company's interest;
 - (b) According to the information and explanation given to us, the unsecured loan is repayable on demand and no schedule of repayment has been stipulated and thus there arises no question of regularity in repayment;
 - (c) According to the information and explanation given to us, no amount is overdue in respect of unsecured loan so granted as per stipulation.
- (iv) According to information and explanations given to us, the Company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 to the extent applicable in respect of loans, advances, guarantees and securities so given;
- (v) According to information and explanations given to us, the Company has not accepted public deposits and the provision of section 73 to 76 or other relevant provisions of the Companies Act, 2013 and rules framed thereunder are not applicable to the Company;
- (vi) According to information and explanations given to us, the Company is not liable to maintain cost records as prescribed under section 148(1) of the Companies Act, 2013;
- (vii) (a) According to information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including income-tax and any other applicable statutory dues to the appropriate authorities and there are no outstanding

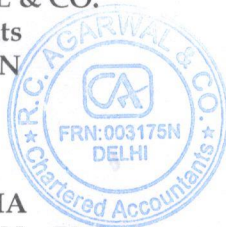


statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable;

(b) According to information and explanation given to us, there are no outstanding statutory dues on the part of the Company which is not deposited on account of dispute. However, The Income Tax department has raised the demand for the AY 2016-17 and 2019-20 under section 147 read with section 144. The management has filed the appeal to the appellate authority.

- (viii) According to information and explanations given to us, the company has not defaulted in repayment of loans and borrowings from any financial institution, bank, government or dues to debenture holders;
- (ix) According to information and explanations given to us, the Company has not raised money by way of initial public offer or further public offer. The Company has not taken any term loans from any bank or financial institution;
- (x) According to information and explanations given to us, there is no noticed or unreported fraud on or by the Company during the year under audit;
- (xi) As per information, the Company is not a Nidhi Company, hence provisions of sub-clause (xii) of the Paragraph 3 of the Order are not applicable;
- (xii) According to information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the financial statements etc., as required by the applicable accounting standards;
- (xiii) According to information and explanations given to us, the Company has made preferential allotment of equity shares or private placement of shares or fully or partly convertible debentures during the year;
- (xiv) According to information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with him;
- (xv) According to information and explanations given to us, the Company is a Non-Banking Financial Company and registered under Section 45-IA of the Reserve Bank of India Act, 1934.

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Reg. No. 003175N



Pravin
PRAVIN KUMAR JHA
Partner Membership No. 506375
UDIN: - 26506375BUMAFY3842
New Delhi
Date: 29/05/2026

ANNEXURE- B TO THE AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of **SUPERIOR FINLEASE LIMITED** as on 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for the 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 controls stated in the Guidance Note on Audit of Internal Financial Control 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 fraud and errors, the accuracy and completeness of accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's 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 ICAI. 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 aspects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control 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 risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidences 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.

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 the receipt and expenditures of the Company are being 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

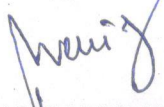
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and could not be detected. Also, projections of any evaluation of the internal financial control over financial reporting to future periods are subject to the risk that the internal financial controls 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, to the best of our information accordance to the explanation given o us, the Company has, in all material aspects, an adequate internal financial controls system with reference to the financial statement and such internal financial Controls were operating effectively as at march 31, 2026.

FOR R.C. AGARWAL & CO.
Chartered Accountants
Firm Reg. No. 003175N




PRAVIN KUMAR JHA
Partner
Membership No. 506375
UDIN: - 26506375BUMAFY3842
New Delhi
Date: 29/05/2026