Lagan Bansal & Co.

Chartered Accountants

INDIA

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Chandigarh 160036
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Email :calaganbansal@gmail.com

Independent Auditor's Report

To
The Board of Directors,
Jeena Green Resources Private Limited

Report on the Audit of the Financial Statements

We have audited the standalone financial statements of **Jeena Green Resources Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2026, the statement of profit and loss, statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the material 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 standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial statements Section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Information other than the financial statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this audit report.

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

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

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact, since these reports are expected to be made available to us after the date of this audit report hence currently, we have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Results

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or have 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 reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with 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.

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- 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the company to express an opinion on the statement.

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.

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure I a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- Further to our comments in Annexure I, as required by section 143(3) of the Act, based on our audit, we report, to the extent applicable, that:

  a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying financial statements;
  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 financial statements 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 the Companies (Accounting Standards) Rules, 2021;

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e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 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 with reference to financial statements of the Company as on 31 March 2026 and operating effectiveness of such controls, refer to our separate report in Annexure II wherein we have expressed unmodified opinion; and

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

   a. The company has disclosed the impact of pending litigation on its financial position in its financial statements – Refer Note No. 36 to the financial statements.
   b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026;
   c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2026:
      i. The management has represented that, to the best of its knowledge and belief, as disclosed in Note No. 37(a) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person or entity, including foreign entities ('the 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 ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
      ii. The management has represented that, to the best of its knowledge and belief, as disclosed in Note No.37(a) to the financial statements, no funds have been received by the Company from any person or entity, including foreign entities ('the 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
      iii. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

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i. 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 the audit trail feature being tampered with & the audit trail has been preserved by the company as per the statutory requirements.

For Lagan Bansal & Co.
Chartered Accountants
FRN : 024089N

LAGAN BANSAL & CO.
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Chandigarh
CHARTERED ACCOUNTANTS

(Lagan Bansal)
Partner
M.No. 519269
UDIN:- 26519269AIKTHQ6287
Place: Chandigarh
Date: 25th May 2026

Lagan Bansal & Co.

Chartered Accountants

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ANNEXURE I TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in Paragraph 1 under' Report on other legal and regulatory requirement' section of our report to the members of Jeena Green Resources Private Limited of even date for the year ended 31st March 2026.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1. In respect of the Company's Property, Plant and Equipment, and Intangible Assets:

   a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
   (ii) The Company has maintained proper records showing full particulars of Intangible assets.

   b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets every year. Pursuant to the program, Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

   c) Based on our examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that the title of all the immovable properties (Other than properties where the company is a lessee & the lease agreement is dully executed in favour of the lessee) disclosed in the Note 13 to the financial statements are held in the name of the company as at the balance sheet date.

   d) The Company has not revalued its Property, Plant and Equipment and Intangible assets during the year.

   e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended) and rules made thereunder.

2.

   (a) The inventory has been physically verified during the year by the management. In our opinion, the frequency together with coverage & procedure of verification are reasonable, further the management has not found discrepancies of more than 10% or more in the aggregate for each class of inventory.

   (b) The Company has not been sanctioned any working capital limits in excess of Rs. 500 Lakhs, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets, we have broadly reviewed the quarterly returns / statement filed by the company with such bank and the books of accounts of the company and no material discrepancies were observed.

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3. The Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.

4. The Company has not entered into any transaction covered under sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable to the Company.

5. In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there are no amounts which have been deemed to be deposits within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

6. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

7. In respect of statutory dues:

   (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

   (b) According to the information and explanations given to us, there are no statutory dues referred to in subclause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

8. According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been previously recorded in the books of accounts.

9.
   a) According to the records of the company examined by us and as per the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any financial institution or banks or lender.

   b) According to the records of the company examined by us and as per the information and explanations given to us, The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

LAGAN BANSAL & CO.
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c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.

d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have, prima facie, not been utilized for long term purposes.

e) According to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(e) and clause 3(ix)(f} of the Order is not applicable to the Company.

10.

a) In our opinion and according to the information and explanations given to us, the Company did not raise any money by way of public offer during the year.

11.

a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the period covered by our audit.

b) According to the information and explanations given to us including the representation made to us by the management of the Company, no report under sub-section 12 of section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government for the period covered by our audit.

c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

12. The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

13. In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with section 188 of the Act. The details of such related party transactions have been disclosed in the financial statements etc., as required under Accounting Standard (AS) 18, Related Party Disclosures specified in Companies (Accounting Standards) Rules, 2021 as prescribed under section 133 of the Act.

14. According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and accordingly, reporting under clause 3(xv) of the Order with respect to compliance with the provisions of section 192 of the Act are not applicable to the Company.

15. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clauses 3(xvi)(a), (b) and (c) of the Order are not applicable

to the Company.

16. The Company has incurred cash losses in the current financial year.

17. There has been no resignation of the statutory auditors of the Company during the year.

18. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

19. The According to the information and explanations given to us and based on our examination of the records of the company, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII to the companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.

    In our opinion, there are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act.

20. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Lagan Bansal & Co.
Chartered Accountants
FRN : 024089N

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(Lagan Bansal)
Partner
M.No. 519269
UDIN:- 26519269AIKTHQ6287
Place: Chandigarh
Date: 25th May 2026

Lagan Bansal & Co.

Chartered Accountants

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ANNEXURE II TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls with reference to Standalone Financials Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting **Jeena Green Resources Private Limited.** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and

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testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to standalone financial statement

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

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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the company has maintained, in all material respects, adequate internal financial control over financial reporting and such internal financial controls over financial reporting were operating effectively as of March 31, 2026, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India".

For Lagan Bansal & Co.
Chartered Accountants
FRN : 024089N

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CHARTERED ACCOUNTANTS

(Lagan Bansal)
Partner
M.No. 519269
UDIN:- 26519269AIKTHQ6287

Place: Chandigarh
Date: 25th May 2026

JEENA GREEN RESOURCE PRIVATE LIMITED

CIN: U20129PB2025PTC063837

Regd. Office : SCO 11, First Floor, Kalgidhar Enclave, Zirakpur, Mohali, Punjab 140604

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS

FOR THE PERIOD ENDED MAR 31, 2026

Particulars	Note	'(Amount in Rs. Lacs) As at 31.03.2026 (₹ in Lakhs)
ASSETS		
(1) Non-current assets		
(a) (i) Property, Plant and Equipment	2	117.19
(b) (ii) Intangible assets		-
(c) (iii) Capital work in progress	3	14.60
(d) (iv) Intangible asset under development		-
(e) ROU Asset		-
(e) Goodwill		-
(f) Financial Assets		
(i) Investments		-
(ii) Other financial assets		-
(g) Deferred Tax Asset	4	0.36
		132.15
(2) Current assets		
(a) Inventories	5	4.70
(b) Financial assets		
(i) Investment		-
(ii) Trade receivables		-
(iii) Cash and cash equivalents	6	3.35
(iv) Other bank balances		-
(v) Other financial assets		-
(c) Other current assets	7	16.16
		24.21
TOTAL ASSETS		**156.36**
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Share Capital	8	5.00
(b) Other equity	9	(31.16)
		(26.16)
(2) LIABILITIES		
(A) Non-current liabilities		
(a) Financial liabilities		
Long term borrowings		-
Lease liability		
(b) Deferred Tax Liability	4	-
(c) Long term provisions		
		-
(B) Current liabilities		
(a) Financial liabilities		
(i) Short term borrowings	10	28.90
(ii) Trade payables	11	
Total outstanding dues to micro and small enterprises		-
Total outstanding dues to other than micro and small enterprises		0.13
(iii) Other financial liabilities		1.00
(b) Short term provisions		-
(c) Other current liabilities	12	152.49
		182.51
TOTAL EQUITY AND LIABILITIES		**156.36**

The accompanying notes are integral part of the Financial Statements

As per our report of even date

For JEENA GREEN RESOURCES PVT. LTD.

For LAGAN BANSAL & CO

Chartered Accountants

Firm Regd. No.024089N

LAGAN BANSAL & CO. M. No. 519269 FR No. 024089N Chandigarh CHARTERED ACCOUNTANTS

Lagan Bansal

(Partner)

M.No. 519269

Place: Chandigarh

UDIN: 26519269AIKTHQ6287

Dated: 25/05/2026

For and on behalf of the Board of Directors

JEENA GREEN RESOURCE PRIVATE LIMITED

Director

For JEENA GREEN RESOURCES PVT. LTD.

Director

Manish Grover

Director

DIN: 07557886

Ravi Kumar

Director

DIN: 07879656

JEENA GREEN RESOURCE PRIVATE LIMITED

CIN: U20129PB2025PTC063837

CIN: U20129PB2025PTC063837

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

(All amounts in Indian Rupees, unless otherwise stated)

		Note	'(Amount in Rs. Lacs) April'25 - Mar'26 (₹)
I	Revenue from operations	13	7.53
II	Other Income		-
III	**Total Income (I + II)**		**7.53**
IV	**EXPENSES**		
	(a) Purchase of Stock-in-Trade	14	14.60
	(b) Changes in stock-in-trade	15	(4.70)
	(c) Employee benefit expenses		-
	(d) Finance costs	16	1.59
	(e) Depreciation and amortization	17	11.38
	(f) Other expenses	18	16.19
	Total Expenses (IV)		**39.05**
V	**Profit before exceptional item and tax (III - IV)**		**(31.52)**
VI	**Exceptional item**		-
VII	**Profit before tax (V+VI)**		**(31.52)**
VIII	Income Tax Expenses	19	
	(a) Current tax		-
	(b) Taxation for earlier years		-
	(c) Deferred tax		(0.36)
	Total tax expense		**(0.36)**
IX	**Profit after tax (VII-VIII)**		**(31.16)**
X	**Other Comprehensive Income**		
	Items that will not be reclassified to profit or loss		
	(i) Remeasurement gain/loss on defined benefit plans		-
	(ii) Income tax relating to these item		-
			-
XI	**Total Comprehensive Income for the year (IX+X)**		**(31.16)**
XII	**Earnings per equity share**	20	
	Basic (in Rs.) (not annualised)		(62.32)
	Diluted (in Rs.) (not annualised)		-

The accompanying notes are integral part of the Financial Statements

As per our report of even date

For LAGAN BANSAL & CO
Chartered Accountants
Firm Regd. No.024089N

M. No. 519269
FR No. 024089N
Chandigarh
CHARTERED ACCOUNTANTS

Lagan Bansal
(Partner)
M.No. 519269
Place: Chandigarh
UDIN: 26519269AIKTHQ6287
Dated: 25/05/2026

For and on behalf of the Board of Directors
JEENA GREEN RESOURCE PRIVATE LIMITED

For JEENA GREEN RESOURCES PVT. LTD.
Director

Manish Grover
Director
DIN: 07557886

For JEENA GREEN RESOURCES PVT. LTD.
Director

Ravi Kumar
Director
DIN: 07879656

JEENA GREEN RESOURCE PRIVATE LIMITED
CIN: U20129PB2025PTC063837
Statement of cash flow
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For Year Ended 31 Mar, 2026
Profit before tax	**-31.52**
Adjustments for:	
Depreciation & amortization expense	11.38
Finance cost	1.59
Operating Profit before working capital changes	**-18.56**
Movement in working capital:	
Increase/(decrease) in trade payables	0.13
Increase/(decrease) in other current liabilities	152.49
Decrease/(increase) in Financial Assets	1.00
Decrease/(increase) in inventories	-4.70
Decrease/(increase) in other current assets	-16.16
Cash generated from operations	**114.19**
Income taxes refunded/ (paid)	0.00
Net cash flow from operations (A)	**114.19**
Cash flow from investing activities	
Purchase of property, plant & equipment and Intangible assets	-143.17
Net cash used in investing activities (B)	**-143.17**
Cash flow from financing activities	
Proceeds/(Repayment) of Short Term Borrowings	28.90
Proceeds from issue of equity shares	5.00
Finance cost paid	-1.59
Net cash flow from/ (used in) financing activities (C)	**32.31**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**3.34**
Cash and cash equivalents at the beginning of the year	0.00
Cash and cash equivalents at the closing of the year	**3.34**

a) Cash and Cash Equivalents included in Cash Flow Statement comprise of following (Refer Note 13):

Particulars	As at 31 Mar, 2026
Cash in hand	0.00
Balances with banks	
Current Account With Banks	3.35
Bank deposits with maturity less than three months maturity	
	3.35

The accompanying notes are integral part of the Financial Statements

As per our report of even date
For LAGAN BANSAL & CO
Chartered Accountants
Firm Regd No.024089N

Lagan Bansal
(Partner)
M.No. 519269
Place: Chandigarh
UDIN: 26519269AIKTHQ6287
Dated: 25/05/2026

LAGAN BANSAL & CO. M. No. 519269 FR No. 024089N Chandigarh CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors
JEENA GREEN RESOURCE PRIVATE LIMITED

For JEENA GREEN RESOURCES PVT. LTD. Director

For JEENA GREEN RESOURCES PVT. LTD. Director

Manish Grover	**Ravi Kumar**
Director	**Director**
DIN: 07557886	DIN: 07879656

JEENA GREEN RESOURCES PRIVATE LIMITED
CIN: U20129PB2025PTC063837
Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS

Note 1.

A Reporting Entity

Jeena Green Resources Private Limited was incorporated in 2025. The company deals in production of compressed biogas from organic waste and other biodegradable material, manufacture and supply organic manures, including slurry, compost and other organic fertilizers.

B Basis for preparation

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The financial statements are presented in INR, the functional currency of the Company. Items included in the financial statements of the Company are recorded using the currency of the primary economic environment in which the Company operates (the 'functional currency').

C Statement of compliance

The financial statements have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

D Use of estimates and critical accounting judgments

In preparation of the financial statements, the Company makes judgments, estimates and assumptions about the carrying amounts of assets and liabilities. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised. Significant judgments and estimates relating to the carrying amounts of assets and liabilities include useful lives of tangible and intangible assets, impairment of tangible assets and intangible assets, provision for employee benefits and other provisions, recoverability of deferred tax assets and commitments and contingencies.

E SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(i) Revenue from contract with customers

Company has adopted Ind AS 115 "Revenue from Contract With Customers" starting April 01, 2025. Revenue from contract with customers is recognised when the Company satisfies performance obligation by transferring promised goods and services to the customer. Performance obligations are satisfied at a point of time. Performance obligations are said to be satisfied at a point of time when the customer obtains controls of the asset.

a) Sale of Goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.The timing of transfers of risks and rewards varies depending on the individual terms of sale, usually in case of domestic, such transfer occurs when the product is sold on ex-works; however, for exports transfer occurs upon loading the goods onto the relevant carrier at the port of seller. Generally for such products buyer has no right to return.

(ii) Foreign currency transactions and translation

The financial statements of the Company is presented in INR, which is the functional currency of the Company and the presentation currency for the financial statements.

In preparing the financial statements of the Company, transactions in currencies other than the entity's functional currency are recorded at the rates of exchange prevailing on the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of the reporting period. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences arising on the settlement of monetary items, and on retranslation of monetary items are included in the statement of profit and loss for the period.

(iii) Property, plant and equipment

An item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. This recognition principle is applied to the costs incurred initially to acquire an item of property, plant and equipment and also to costs incurred subsequently to add to, replace part of, or service it. All other repair and maintenance costs, including regular servicing, are recognised in the statement of profit and loss as incurred. When a replacement occurs, the carrying amount of the replaced part is de-recognised.

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment. Cost includes all direct costs and expenditures incurred to bring the asset to its working condition and location for its intended use. Trial run expenses (net of revenue) are capitalised. Borrowing costs during the period of construction are added to the cost of eligible tangible assets.
Gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying amount of the asset, and is recognised in the statement of profit and loss.

(iv) Depreciation and amortization of property, plant and equipment and intangible assets

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life and is provided on written down value basis over the useful life as prescribed in Schedule II of the Companies Act, 2013 unless otherwise specified. Depreciable amount for the assets is the cost of an asset less its estimated residual value. Depreciation on addition to/deductions from fixed assets is provided on pro rata basis from/to the date of acquisition/disposal. Depreciation on assets under construction commences only when the assets are ready for their intended use.

(v) Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The transaction costs directly attributable to the acquisition of financial assets and financial liabilities at fair value through profit and loss are immediately recognised in the statement of profit and loss.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

LAGAN BANSAL & CO.
M. No. 51[illegible]
FR No. 024089N
Chandigarh
CHARTERED ACCOUNTANTS

a) Financial assets

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets measured at fair value

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows or to sell these financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
Financial asset not measured at amortised cost or at fair value through other comprehensive income is carried at fair value through profit or loss.

Impairment of financial assets

Loss allowance for expected credit losses is recognised for financial assets measured at amortised cost and fair value through other comprehensive income.

Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition. For financial instruments whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised.

Derecognition of financial assets

The Company derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the assets and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing of the proceeds received.

b) Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial Liabilities

Trade and other payables are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest rate method.

Interest-bearing bank loans and overdrafts are initially measured at fair value and are subsequently measured at amortised cost using the effective interest rate method.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire.

(vi) Employee benefits

Defined contribution plans

Payments to defined contribution plans are charged as an expense as they fall due. Payments made to state managed retirement benefit schemes are dealt with as payments to defined contribution schemes, where the Company's obligations under the schemes are equivalent to those arising in a defined contribution retirement benefit scheme.

Defined benefit plans

For defined benefit retirement schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuation being carried out at each balance sheet date. Re-measurement gains and losses of the net defined benefit liability / (asset) are recognised immediately in Other Comprehensive Income. The service cost, net interest on the net defined benefit liability / (asset) is treated as a net expense within employment costs.

Past service cost is recognised as an expense, when the plan amendment or curtailment occurs, or when any related restructuring cost or termination benefits are recognised, whichever is earlier.
The retirement benefit obligation recognised in the balance sheet represents the present value of the defined-benefit obligation, as reduced by the fair value plan assets.

(vii) Inventories

Inventories are valued at lower of cost and net realizable value (except scrap/waste which are valued at net realized value). "Cost" comprises all cost of purchase, costs of conversion and other costs incurred in bringing the inventory to the present location and condition. The cost formula used is either "first in first out", or" specific identification", or the 'average cost", as applicable.

(viii) Provisions

Provisions are recognised in the balance sheet when the Company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Constructive obligation is an obligation that derives from an entity's actions where:

(a) by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities; and

(b) As a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

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(ix) Income taxes

Tax expense for the year comprises current and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the statement of profit and loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates and tax laws enacted in the country. Applicable Tax rates for calculating current year income tax provision & deferred tax include Health & Education Cess which has been held to be deductible expense as per various judicial pronouncements. Accordingly, provision for income tax of current year has been worked out after considering the deductible health & education cess paid during the year.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences. In contrast, deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

Current and deferred tax are recognised as an expense or income in the statement of profit and loss, except when they relate to items credited or debited either in other comprehensive income or directly in equity, in which case the tax is also recognised in other comprehensive income or directly in equity

(x) Cash and Cash Equivalents

Cash and cash equivalents include cash and cheques in hand, bank balances, demand deposits with banks, remittances in transit and other short term highly liquid investments that are readily convertible to know amounts of cash and which are subject to an insignificant risk of changes in value where original maturity is three months or less.

(xi) Leases

Company has adopted Ind AS 116 "Leases" Starting April 01, 2021, with initial date of application being April 01, 2025.

The Company as a lessee

At inception of a contract the Company assess whether a contract is, or contain a lease. A contract is, or contains, a lease if contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company recognises a right of use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right of use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of right of use assets are determined on the same basis as those of property, plant and equipment.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate. The lease liability is measured at amortised cost using the effective interest method.

In cases of leases having a lease term of less than one year, the amount of lease payment is recognized as an expense on accrual basis.

The Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. To classify each lease, the Company makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then it is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

Rental income from assets held under operating leases is recognized on straight line basis.

(xii) Investment properties

Property that is held for long term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at cost, including related transaction cost and where applicable borrowing costs. Subsequent expenditure is capitalized in the assets carrying amount only when it is probable that future economic benefit associated with the expenditure will flow to the Company and cost of the items can be reliably measured. All other repair and maintenance cost are expensed when incurred.

Investment property are depreciated using written down value basis over the useful life as prescribed in Schedule II of the Companies Act, 2013 unless otherwise specified.

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CHARTERED ACCOUNTANTS

Jeena Green Resource Private Limited
CIN: U20129PB2025PTC063837
Notes to financial statement for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Note 2 Property, Plant and Equipment

Particular	Plant & Machinery	Computers	Total
Gross Block			
Addition	128.02	0.55	128.57
Deletion	-	-	-
As at March 31, 2026	**128.02**	**0.55**	**128.57**
Accumulated Depreciation			
As at April 01, 2025	-	-	-
Addition	11.25	0.12	11.38
Deletion	-	-	-
As at March 31, 2026	**11.25**	**0.12**	**11.38**
As at March 31, 2026	116.77	0.43	117.19

Note 3 Capital work in progress.

Particulars	As at 31.03.2026
Capital work in progress	14.59
Total	**14.59**

Capital work in progress ageing schedule

Particulars	Less than 1 year	1-2 years	2-3 years	more than 3 years	Total
CWIP as at 31.3.2026					
Project in progress	14.59	-	-	-	14.59
Total	**14.59**	-	-	-	**14.59**

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(All amounts in Indian Rupees, unless otherwise stated)

Note - 4: Deferred Tax Asset / (Deferred tax Liabilities)

Particulars	As at 31.03.2026
Taxxable difference	
Property Plant and Equipment	(0.36)
Total	**(0.36)**
Deductcable difference	
Total	-

Net deferred tax (liabilities) / assets	**0.36**

Deferred taxes recognized in P/L & Other equity

Particulars	As at 31.03.2026
Movement in Deferred taxes (YoY)	
Recognized in P/L	0.36
Recognized in other equity	
	0.36

Note - 5: Inventories

Particulars	As at 31.03.2026
(As prepared, valued and certified by Management)	
(At cost or net realisable value, which ever is lower)	
Stock in Trade	4.70
Total	**4.70**

Note - 6: Cash and cash equivalents

Particulars	As at 31.03.2026
Balances with banks	
- in Current accounts	3.35
Cash in hand	-
Total	**3.35**

Note - 7: Other current assets

Particulars	As at 31.03.2026
Advance to Suppliers	0.77
Balance With Revenue Authorities	12.77
Prepaid Expenses	2.63
Total	**16.16**

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CHARTERED ACCOUNTANTS

JEENA GREEN RESOURCE PRIVATE LIMITED
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Notes to financial statements
(All amounts in Indian Rupees, unless otherwise stated)

	Particulars	As at 31.03.2026
8	**Share Capital**	
	Authorized Share Capital	
	Equity shares of Rs.10 each: 50000	5.00
		5.00
	Issued, subscribed & paid up Share Capital	
	Equity shares of Rs.10 each: 50000	5.00
		5.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31.03.2026	
	Number	Amount
Shares of Rs. 10 each fully paid		
At the beginning of the year	0.50	5.00
Bonus shares issued during the year	-	-
Shares issued during the year (IPO)	-	-
Outstanding at the end of the year	**0.50**	**5.00**

c. Details of shareholders holding more than 5% of the equity shares in the company

Name of Share Holder	As at 31.03.2026	
	No. of Shares	% Holding
Jeena Sikho Lifecare Limited	0.26	51.00%
Ms. Archna	0.20	39.00%
Mr. Raghav Rai Dheer	0.05	10.00%
Total	**0.50**	**100.00%**

e. Details of Promoter's Shareholding

Name of Share Holder	As at 31.03.2026	
	No. of Shares	% Holding
Equity shares of Rs. 10 each fully paid-up		
Jeena Sikho Lifecare Limited	0.26	51.00%
Ms. Archna	0.20	39.00%
Mr. Raghav Rai Dheer	0.05	10.00%
Total	**0.50**	**100.00%**
% change during the year	100.00%	0.00%
Total	**100.00%**	**0.00%**

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(All amounts in Indian Rupees, unless otherwise stated)

Note - 9: Other equity

FY 2025-26

Particulars	Reserve and Surplus Retained Earnings	Grand Total
Opening balance as at 01.04.2025	-	-
Add: Profit for the year	(31.16)	(31.16)
Less: Dividend paid		-
Add: Addition during the year		-
Add: Remeasurement gain/(loss) (net of deferred tax)	-	-
Closing balance as at 31.03.2026	**(31.16)**	**(31.16)**

1 **Retained Earnings**
Retained Earnings is a free reserves that is available for distribution of dividends.

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Note - 10: Short term borrowings

Particulars	As at 31.03.2026
Secured	
Current maturities of long-term borrowings	-
Unsecured	
Repayable on demand	
Loan from directors	2.50
Loan from Jeena Sikho Lifecare Limited	26.40
Total	**28.90**

The loan from directors is interest free and is repayable on demand

Note - 11: Trade Payables

Particulars	As at 31.03.2026
Total Outstanding dues of Micro and Small Enterprises**	-
Total Outstanding dues other than Micro and Small Enterprises	0.13
Total	**0.13**

** There are certain vendors who have confirmed that they are covered under the Micro, Small and Medium Enterprises

Principal amount and Interest due thereon remaining unpaid to any supplier	-
the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-
The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-
The amount of interest accrued and remaining unpaid during the accounting year.	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-

Trade Payables Ageing Schedule*

Particulars	As at 31.03.2026
Due to MSME	
Total	-
Other	
Less than one year	0.13
1-2 years	-
2-3 years	-
More than 3 years	-
Total	**0.13**

* There are no disputed dues for trade payable

Note - 23: Other financial liabilities

Particulars	As at 31.03.2026
Expenses payable	1.00
Total	**1.00**

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Note - 12: Other current liabilities

Particulars	As at 31.03.2026
Statutory dues	0.27
Other Payable	152.22
Total	**152.49**

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JEENA GREEN RESOURCE PRIVATE LIMITED
CIN: U20129PB2025PTC063837
Notes to financial statements
(All amounts in Indian Rupees, unless otherwise stated)

Note - 13: Revenue from operations

Particulars	As at 31.03.2026
Sale of products	7.53
	7.53

Note - 14: Purchase of Stock-in-Trade

Particulars	As at 31.03.2026
Domestic Purchases	14.60
	14.60

Note - 15: Changes in stock-in-trade

Particulars	As at 31.03.2026
Stock in Trade :	
Opening Stock	-
Less: Closing Stock	(4.70)
	(4.70)

Note - 16: Finance costs

Particulars	As at 31.03.2026
(a) Interest expense:	
(i) Borrowings from Banks	-
(ii) Interest on Loan	1.55
(iii) Interest on Lease	-
(b) Other borrowing costs-Bank Charges	0.03
	1.59

Note - 17: Depreciation and amortization

Particulars	As at 31.03.2026
Depreciation on Property, Plant & Equipment	11.38
	11.38

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Chandigarh
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Note - 18: Other expenses

Particulars	As at 31.03.2026
Telephone Expenses	0.07
Legal & Professional Charges	1.61
Security and Manpower Expenses	1.24
Repair & Maintenance	7.77
Travelling & Conveyance Expenses	2.87
Office Expenses	0.50
Power & Fuel Expenses	0.64
Fees & Taxes	0.38
Audit Fees	1.00
Lab Testing Charges	0.10
Short & Excess	0.00
	16.19

Red one grouping needs to be checked as there are negative expenses (does not impact quarterly result)

***includes auditors' remuneration the details of which is as below:**

Particulars	
Audit Fee	1.00
	1.00

Note - 19: Income Tax Expenses

Particulars	As at 31.03.2026
Current tax	-
Taxation for earlier years	-
Deferred tax	(0.36)
	(0.36)

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Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Note - 22: Segment Reporting

Segment reporting is not applicable, as the company deals only in one segment only.

Note - 23: Contingent Liabilities and commitment
No contingent liability and commitment applicable to the company.

Note - 24: Statement of Related Party Disclosure

(a) List of related parties and related party relationship

Related party relationship	Name of the related party
Key Management Personal (KMP)	Jeena Sikho Lifecare Limited (w.e.f. 08.04.2025)
	Ms. Archna (w.e.f. 10.03.2025)
	Mr. Raghav Rai Dheer(w.e.f. 10.03.2025)
	Mr. Manish Grover(w.e.f. 10.03.2025)
	Mr. Ravi Setia(w.e.f. 10.03.2025)
Entities in which KMP / Relatives of KMP can exercise	Jeena Sikho Lifecare Limited (w.e.f. 08.04.2025)

(b) Related party transactions and balances

Nature of Transaction	Key Management Personnel (KMP)	Relatives of KMP	Subsidiary	Entities in which KMP / Relatives of KMP can exercise significant influence	Total
Interest on Loan Paid Jeena Sikho Lifecare Limited					
31 March, 2026	1.55	-	-	-	1.55
31 March, 2025	-	-	-	-	-
Borrowing Taken Jeena Sikho Lifecare Limited & Mr. Manish Grover					
31 March, 2026	27.50	-	-	-	27.50
31 March, 2025	-	-	-	-	-
Purchase from Jeena Sikho Lifecare Limited					
31 March, 2026	152.16	-	-	-	152.16
31 March, 2025	-	-	-	-	-
Sales Jeena Sikho Lifecare Limited					
31 March, 2026	5.78	-	-	-	5.78
31 March, 2025	-	-	-	-	-

Balance Outstanding at the end of the year

Nature of Transaction	Key Management Personnel (KMP)	Relatives of KMP	Subsidiary	Entities in which KMP / Relatives of KMP can exercise significant influence	Total
Borrowing Taken Jeena Sikho Lifecare Limited & Mr. Manish Grover					
31 March, 2026	27.50	-	-	-	27.50
31 March, 2025	-	-	-	-	-
Interest Payable Jeena Sikho Lifecare Limited					
31 March, 2026	1.55	-	-	-	1.55
31 March, 2025	-	-	-	-	-
Trade Payable Jeena Sikho Lifecare Limited					
31 March, 2026	152.16	-	-	-	152.16
31 March, 2025	-	-	-	-	-

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Note - 25: Financial Instruments

This note gives an overview of the significance of financial instruments for the Company and provides additional information on balance sheet items that contain financial instruments. The significant accounting policy in relation to financial instruments is contained in Note 1(E)(v).

a) Financial assets and liabilities

The following tables presents the carrying value and fair value of each category of financial assets and liabilities as at March 31, 2026.

As at 31.03.2026 **(₹ in Lakhs)**

Particulars	Amortized Cost	FVTOCI	FVTPL	Total carrying and fair
Financial Assets*				
Investments			-	-
Trade receivables			-	-
Cash and cash equivalents			0.00	0.00
Other bank balances			-	-
Other financial assets			-	-
	-	-	**0.00**	**0.00**
Financial Liability*				
Borrowings			0.00	0.00
Trade payables			0.00	0.00
Other financial liabilities			0.00	0.00
As at 31.03.2026	-	-	**0.00**	**0.00**

* The fair value of all other financial asset and liability carried at amortize cost is equal to their carrying value as at balance sheet dates due to short term nature of assets and liability.

ii) Liquidity Risk - Maturities of financial liabilities

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities:

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Contractual maturities of financial liabilities	Less than 1 Year	1 - 5 Year	More than 5 Year	Total
As at 31.03.2026				
Short term borrowings	0.00	-	-	0.00
Trade payables	0.00			0.00
Other financial liabilities	-	-	-	-
	0.00	-	-	**0.00**

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Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

NOTES ON ACCOUNTS

26 Disclosures for leases under Ind AS 116 – "Leases".

The Company has entered into a Memorandum of Understanding (MoU) with the Gaushala for operating and managing the Biogas Plant at the Gaushala's premises. In consideration thereof, the Company has bound to procure the entire cow dung from them for the purpose of operating the Biogas Plant at the respective premises.

27 Disclosure on significant ratios

Particulars	As at 31 March, 2026
Current Ratio	0.13
Debt-Equity Ratio,	10.55
Debt Service Coverage Ratio	-
Return on Equity Ratio	(6.23)
Inventory turnover ratio	3.10
Trade Receivables turnover ratio	-
Trade payables turnover ratio	115.85
Net capital turnover ratio	(0.05)
Net profit ratio	(4.14)
Return on Investment	-
Return on Capital employed	(11.37)

Reason for change in ratio: The company revenue has significantly reduced during the current year. As a result of this there is a significant changes in ratio.

Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ration = Total Debt / (Total Debt + Equity)
3. Debt Service Coverage Ratio = EBITDA / Finance Cost
4. Return on Equity Ratio = Profit After Tax / Total Equity
5. Inventory Turnover Ratio = Purchase / Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / (Current Asset - Current Liability)
9. Net Profit Ratio = Profit After Tax / Revenue from Operations
10. Return on Investment = Net income on investment / Cost of Equity Investment
11. Return on Capital Employed = Profit After tax / (Total Equity + Total Debt)

28 Other Notes

(i) In the opinion of the Board of Directors and Management, all the assets other than, Property, Plant and Equipment, Intangible assets and non-current investments have a value on realisation in the ordinary course of business which is at least equal to the amount at which they are stated.

(ii) Figures for the previous year have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current year.

(iii) The Company does not have any immovable property whose title deed is not held in name of the company.

(iv) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

(v) The company does not have borrowings from the bank or financial institutions where quarterly returns or statement of current assets to be filed with such bank/financial institution.

(vi) The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(vii) The company has not done any transactions with companies struck off under section 248 of the companies Act 2013 or section 560 of companies Act 1956.

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(viii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(ix) The Company has complied with the number of layers for its holding in downstream companies prescribed under clause (87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.

(x) Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(xi) The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(xii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(xiii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

As per our report of even date
For LAGAN BANSAL & CO
Chartered Accountants
Firm Regd. No.024089N

LAGAN BANSAL & CO.
M. No. 519269
FR No. 024089N
Chandigarh
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Lagan Bansal
(Partner)
M.No. 519269
Place: Chandigarh
UDIN: 26519269AIKTHQ6287
Dated: 25/05/2026

For and on behalf of the Board of Directors
JEENA GREEN RESOURCE PRIVATE LIMITED

For JEENA GREEN RESOURCES PVT. LTD.
Director

Manish Grover
Director
DIN: 07557886

For JEENA GREEN RESOURCES PVT. LTD.
Director

Ravi Kumar
Director
DIN: 07879656