V SAH & CO
CHARTERED ACCOUNTANT

Opposite of Aryabhatta Knowledge University
Near Old Bus Stand, Mithapur, Patna 800001

INDEPENDENT AUDITOR'S REPORT

To

The Members of

Rudra Infracity Private Limited.

CIN : U45200BR2014PTC022019

Report on the Standalone financial statements

We have audited the accompanying standalone financial statements of **Rudra Infracity Private Limited,** which comprises the Standalone Balance Sheet as at **31st** March **2025,** and the Standalone Statement of Profit and Loss for the year ended on 31st March 2025, and notes to the standalone financial statements including a summary of significant accounting policies and other explanatory information.

Auditor Opinion

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 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, 2025, and profit 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 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 Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the company as it is an unlisted company.

V SAH & CO. FRN 030633C PATNA CHARTERED ACCOUNTANTS

Information Other than the Standalone Financial Statement and Auditors 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 directors' report, but does not include the standalone financial statements and our auditors' report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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, the management and the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management and the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the company's financial reporting process.

V. SAH & CO. CHARTERED ACCOUNTANTS FRN:030633C PATNA

Auditor's Responsibility for the Audit of the Standalone financial statements

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

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

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

2) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Reporting under section 143(3)(i) of the Act, on Internal Financial Control of the companies is not applicable to the company as its come under preview of small company as defined U/s 2(85) of the Companies Act 2013.

3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

4) Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

V SAH & CO. CHARTERED ACCOUNTANTS FRN:030633C PATNA

5) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

a. 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.

b. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we report that the said order does not apply to the company because the company is categorized under the following:-

CARO 2020 notification as notified by the Central Govt. us 143(11) of the Companies Act 2013 will not apply to this company as the company is cover under the definition of small company as defined in sec 2(85) of the Companies Act, 2013

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

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 Standalone Balance Sheet, and the Standalone Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

V. SAH & CO. CHARTERED ACCOUNTANTS FRN 030633C PATNA

e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f. Reporting on the adequacy of the internal financial controls over financial reporting of the Company and its operating effectiveness is exempted vide notification no. G.S.R.. 583(E).-13.06.17.

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

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

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

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

d. Omitted

e. i. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

V SAH & CO. CHARTERED ACCOUNTANTS FRN 330633C PATNA

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

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

ii. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds have been received by the Company from any persons or entities, 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

iii. Based on such audit procedures as 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 (e) (i) and (ii) contain any material mis-statement.

f. The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.

V SAH & CO. CHARTERED ACCOUNTANTS CA FRN 000633C PATNA

g. According to the information and explanations given to us, the books of account are entirely maintained in accounting software by the Company. Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on audit trail feature of the said software.

h. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the company.

For **V SAH & CO.**
Chartered Accountants
(Registration No.– 030633C)

V SAH & CO. CA FRN:030633C PATNA CHARTERED ACCOUNTANTS

CA VISHAL KUMAR
Proprietor
M No. – 449393
UDIN No : **25449393BMJVRA6084**
Dated: 01.09.2025
Place: Patna

RUDRA INFRACITY PRIVATE LIMITED
REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING
BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Note No.	Figures as at the End of Current Reporting Period 2024-25	Figures as at the End of Previous Reporting Period 2023-24
I. EQUITY AND LIABILITIES			
(1) *Shareholders' Funds*			
(a) Share Capital	1	11,500,000.00	11,500,000.00
(b) Reserves and Surplus	2	9,013,191.99	7,924,307.52
(c) Money Received Against Share Warrant			
(2) *Share Application Money Pending Allotment*	3		
(3) *Non-Current Liabilities*			
(a) Long -Term Borrowings	4	1,888,059.00	962,966.00
(b) Deferred Tax Liabilities (Net)		1,065.00	589.00
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
(4) *Current Liabilities*			
(a) Short -Term Borrowings	5	65,815,154.57	67,638,752.62
(b) Trade Payables	6	13,965,881.00	9,810,600.00
(c) Other Current Liabilities	7	15,000.00	15,000.00
(d) Short -Term Provisions	8	375,600.00	385,200.00
TOTAL RS.		**102,573,952.00**	**98,237,415.00**
II. ASSETS			
(1) *Non-Current Assets*			
(a) Fixed Assets			
(i) Tangible Assets	9	30,364,691.66	30,365,088.29
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments	10	48,610.00	512,800.00
(c) Deferred Tax Assets(Net)	11	-	-
(d) Long -Term Loans & Advances	12	-	-
(e) Other Non-Current Assets	13	-	-
(2) *Current Assets*			
(a) Current Investments		-	-
(b) Inventories	14	19,450,750.00	21,030,000.00
(c) Trade Receivables	15	50,887,836.00	45,800,580.00
(d) Cash and Cash Equivalents	16	935,922.39	206,047.00
(e) Short-Term Loans & Advances	17	886,142.00	322,900.00
(f) Other Current Assets	18	-	-
		72,160,650.39	67,359,527.00
TOTAL RS.		**102,573,952.00**	**98,237,415.00**
Significant Accounting Policies and Notes to the Accounts	25	-	-

The Notes referred to above form an integral part of the Balance Sheet

As per our report attached
V SAH & CO,
Chartered Accountants
FRN : 030633c

CA Vishal Kumar
MRN : 449393
Udin : 25449393BMJVRA6084

V SAH & CO. CHARTERED ACCOUNTANTS FRN 030633C PATNA

For RUDRA INFRACITY PRIVATE LIMITED
Cin : U45200BR2014PTC022019

Director — Rajesh Kumar

Director — Pinki kumari

PATNA
DATE: SEPTEMBER 1st, 2025

RUDRA INFRACITY PRIVATE LIMITED

REGST. OFFICE: RAMKRISHNA PATH, ROOP BHAWAN CAMPUS, KRISH SHIV ENCLAVE, EAST BORING CANAL ROAD-01

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

			Figures For the Current Reporting Period 2024-25	Figures For the Previous Reporting Period 2023-24
I.	Revenue from Operations	19	31,985,656.00	31,135,383.48
II.	Other Income	20	201,563.00	427,500.00
III.	**Total Revenue (I + II)**		32,187,219.00	31,562,883.48
	EXPENDITURE			
IV.	Purchase of Material	21	17,580,260.00	31,347,187.55
	Change in inventory	22	1,579,250.00	(14,030,864.00)
	Employee Benefit Expenses	23	1,245,110.00	1,680,000.00
	Financial Charges	24	7,797,467.00	7,852,104.00
	Depreciation		13,402.28	16,453.75
	Administrative and Other Expenses	25	2,519,529.00	3,288,340.00
	Total Expenses		30,735,018.28	30,153,221.30
V.	**Net Profit before Exceptional and Extraordinary Items & Tax (III - IV)**		1,452,200.72	1,409,662.18
VI.	**Exceptional Items**		-	-
VII.	**Profit Before Extraordinary Items & Tax (V - VI)**		1,452,200.72	1,409,662.18
VIII.	**Extraordinary Items**			-
IX.	**Profit Before Tax (VII - VIII)**		1,452,201.00	1,409,662.00
X.	**Tax Expense**			
	(1) Current Tax		363,050.25	352,462.00
	(2) Deferred Tax		266.00	2,305.59
XI.	**Profit for the Period from Continuing Operations (IX - X)**		1,088,884.47	1,055,080.69
XII.	**Profit from Discontinuing Operations**		-	-
XIII.	**Tax Expense of Discontinuing Operations**		-	-
XIV.	**Profit from Discontinuing Operations (After Tax) (XII-XIII)**		-	-
XV.	**Profit for the Period (XI + XIV)**		1,088,884.47	1,055,080.69
XVI	**Earnings per Equity Share**			
	(1) Basic		9.47	9.17
	(2) Diluted		-	-

Significant Accounting Policies and Notes to the Accounts 25

The notes referred to above form an integral part of the profit and loss account

As per our report attached

V SAH & CO,
Chartered Accountants
FRN : 030633c

CA Vishal Kumar
MRN : 449393
Udin : 25449393BMJVRA6084

V SAH & CO. CHARTERED ACCOUNTANTS FRN:030633C PATNA

For RUDRA INFRACITY PRIVATE LIMITED
Cin : U45200BR2014PTC022019

Director — Rajesh Kumar

Director — Pinki kumari

PATNA
DATE: SEPTEMBER 1st, 2025

Director's Report

To,
The Members,
RUDRA INFRACITY PRIVATE LIMITED

Your Directors have pleasure in presenting their report on the business and operations of your Company along with the Audited Financial Statement for the Financial Year ended 31st March, 2025.

FINANCIAL SUMMARY OR HIGHLIGHTS / PERFORMANCE OF THE COMPANY:

PARTICULARS	STANDALONE	
	FOR THE YAER ENDED	
	2025	2024
Revenue from operations	**31985656.00**	**31135383.48**
Other income	**201563.00**	**427500.00**
Total revenues	**32187219.00**	**31562883.48**
Profit before interest, depreciation, amortization expenses and tax (PBIDT)	**-8878197.00**	**-6458523.00**
Less: Finance Cost	**7797467.00**	**7852104.00**
Less: Depreciation Amortization Expenses	**13402.28**	**16267.65**
PROFIT BEFORE TAX	**1452200.72**	**1409848.28**
Tax Expenses including Deferred Tax	**266.00**	**2305.59**
PROFIT AFTER TAX	**1088884.47**	**1409848.28**
Balance brought forward from previous period	**1409848.28**	**1396168.92**
Net profit carried to Balance Sheet	**1088884.47**	**1409848.28**

COMPANY'S STATE OF AFFAIRS

The company was incorporated on 11.02.2014. During the year under review the company made the Loss after tax of Rs **1088884.47**

DIVIDEND:

No divined is being recommended by the Directors for the year ending 2025. As the Board of Directors wants to plough back the profit in the business.

TRANSFER TO RESERVES:

The Company has not transferred any amount to any specific reserve. Net loss as per Schedule- III are accumulated to Surplus if any.

CHANGE IN THE DIRECTORS AND KMP:

There has been no change in the constitution of Board of Directors during the year. i.e. the structure of the Board has remained the same.

BOARD MEETINGS:

The Board of Directors of the Company have met 6 times during the year in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes book kept by the Company for the purpose. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Sr. No	Date of Meeting	Board Strength	No. of Directors Present	% of attendance
1.	22-06-2024	2	2	100%
2.	12-09-2024	2	2	100%
3.	18-11-2024	2	2	100%
4.	27-12-2024	2	2	100%
5.	10-03-2025	2	2	100%

ATTENDANCE OF DIRECTORS

Sr. No	Name of Director	Number of Board meeting attended	% of attendance
1.	RAJESH KUMAR	5	100%
2.	PINKI KUMARI	5	100%

MEMBERS MEETING

Type Of Meeting	Date of Meeting	Total Number of Members Entitled to Attend Meeting	ATTENDANCE	
			Number Of Members Attended	% of total shareholding
Extra ordinary General Meeting	0	NA	NA	NA
Annual General Meeting	1	2	2	100%

BOARD'S COMMENT ON THE AUDITORS' REPORT:

There is no qualification, reservation, adverse remark or disclaimer made by the statutory auditor for financial Year ending on 31st March,2025.

PERFORMANCE AND FINANCIAL POSITION OF EACH SUBSIDIARY, ASSOCIATES AND JOINT VENTURE INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT

The Company does not have any subsidiary, Joint Venture and associates hence no consolidated financial is required.

EXTRACT OF ANNUAL RETURN AS PER SECTION 92 (3) OF COMPANIES ACT 2013 AND WEBLINK FOR ANNUAL RETURN:

Pursuant to Section 134(3) as amended vide Companies Amendment Act 2017 and Section 92(3) of the Companies Act, 2013, the Extract of Annual Return as on March 31, 2025 in form MGT-9 is enclosed as Annexure 'B' to this report. The members of the company shall hereby note that the company shall file Annual Return ie. E form MGT -7A of the Company with Ministry of Corporate Affairs within 60 days of this AGM. Company does not have a website so requirement of publishing it on website is not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

PUBLIC DEPOSIT:

The Company has not accepted any deposits from the public. Hence the directives issued by the Reserve Bank of India & the Provision of Section 73 to 76 of the Company Act 2013 or any other relevant provisions of the Act and the Rules there under are not applicable. Further Company has not accepted exempted deposit and the disclosure as required under Rule 2(1)(c)(viii) of the Companies (Acceptance of the Deposits) Rules 2014 is not required.

MATERIAL CHANGES

There is no material changes in the nature of business from the date of closure of the financial year, which is effecting on the financial position of the company.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by any regulators, courts, tribunals which can impact the going concern status and Company's operations in future.

DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) In the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;

a) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit /loss of the Company for that period;

b) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for

safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

c) The directors had prepared the annual accounts on a going concern basis;

d) The Company being unlisted, Clause pertaining to laying down internal financial control is not applicable to the Company.

e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITOR`S REPORT

The Auditors' Report for the financial year ended on 31st March, 2025 is annexed herewith for your kind perusal and information. The Auditors' Report does not contain any qualification/reservation or adverse remarks.

STATUTORY AUDITORS

Your directors recommend **M/s V SAH & CO** as the statutory auditor of the company in ensuring AGM. **M/s V SAH & CO.** has been appointed by the BOD inboard meeting as the statutory auditor of the company. The Item No 2 of the notice annexedthere off recommends appointment of **M/s V SAH & CO.** as Statutory auditor ofthe company. The Board has considered the qualifications and experiences of the statutory auditor and has recommended their appointment. Written consent of the auditor together with a certificate that the appointment, if made, shall be in accordance with the conditions specified in Rule 4 of the Companies (Audit and Auditors) Rules, 2014 has been received.

COST RECORDS AND COST AUDIT

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act 2013 are not applicable for the business activities carried out by the Company.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY:

During the year, the Company has entered into transactions with Related Parties under Section 188 of the Companies Act, 2013 which form the part of the Directors report as annexed in "**Annexure B"** in Form AOC-2.

TRANSFER OF SHARES TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF) ACCOUNT

During the year, the Company has not transferred any share to IEPF Account.

SHARE CAPITAL

A. ***Issue of Equity Share with Differential Rights***

The company has not issued any equity share with the differential right, hence disclosure not required.

B. ***Issue of Sweat Shares***

The company has not issued any sweat equity share, hence disclosure not required.

C. ***Issue of ESOP***

The company has not issued any employee stock option, hence disclosure not required.

D. ***Provision of Money by the company for its own share by employees or by trustee for the benefit of employees***

The company has not issued any share in respect of which voting rights are not exercised directly by the company. Hence no disclosure is required in the Board's Report.

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

A. ***Conservation of Energy and Absorption of Technology***:

The operations of the company are not energy intensive and do not involve much of technology. However, company has made efforts to conserve energy and absorb technology wherever possible.

B. ***Foreign Exchange earnings and outgo:***

Foreign Exchange inflow (Rs.): NIL
Foreign Exchange outflow (Rs.): NIL

CSR Policy:

This clause is not applicable.

RISK MANAGEMENT:

The Company has not constituted any risk management committee. However, the Board as and when required reviews the Risks applicable to the company.

Residuary Disclosure

Any disclosure which has not been specifically covered above are not applicable on the company. Hence no disclosure required under Board's Report.

ACKNOWLEDGEMENT:

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, Staff and Workers of the Company.

FOR, RUDRA INFRACITY PRIVATE LIMITED
DATE: 30.09.2025

SD/-
RAJESH KUMAR
Director
DIN- 03034114

SD/-
PINKI KUMARI
Director
DIN-06844512