



INDEPENDENT AUDITOR'S REPORT

To The Members of **ARYA AWASH CONSTRUCTION Private Limited**
Report on the standalone Financial Statements

We have audited the accompanying standalone financial statements of **Arya Awash Construction PRIVATE LIMITED**

("the Company"), which comprise the balance sheet as at **31st March, 2025** and the statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 31st, 2025** and profit & loss, and its cash flows for the year ended on that date.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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. 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit.

We have considered the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made there under.

We conducted our audit in accordance with the standards on accounting specified under section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance about whether the financial statements are free material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and operating effectiveness of such control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Report on other legal Regulatory Requirements

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

1. 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.
2. 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.
3. The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.
5. Based on written representation received from the directors as on 31 March 2024, taken on record by the Board of Directors, none of the Directors is disqualified as on 31 March 2024, from being appointed as a director in terms of Section 164(2) of the Act
6. In our opinion and to the best of information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
 - iv. No fund have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate



PRANEET K MISHRA & CO

(CHARTERED ACCOUNTANTS)

- Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. No funds have been received by the company from any person(s) or entity(is), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- vi. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub-clause (iv) and (v) contain any material mis-statement.
- vii. The Company have not made dividend declared or paid during the year by the company.
- viii. The company has not used such accounting software for maintaining its books of account which has a feature of recording audit trail facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For and on behalf of
Praneet K Mishra & Co.
Chartered Accountants
FRN –023730C

Praneet Kishore Mishra



CA Praneet Kishore Mishra
Proprietor
Membership No. 436548
UDIN: **26436548MBHXC02893**
Place: Patna
Date: 21st February 2026



PRANEET K MISHRA & CO
(CHARTERED ACCOUNTANTS)

ARYA AWASH CONSTRUCTION PRIVATE LIMITED

BALANCE SHEET AS ON MARCH 31, 2025

Particulars	Note No.	As at	As at
		March 31st, 2025 Rs.	March 31st, 2024 Rs.
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
i. Share Capital	3	100,000.00	100,000.00
ii. Reserves and Surplus	4	(3,316,095.00)	(3,176,036.00)
2. Non Current Liabilities			
i. Long Term borrowings	5	2,912,440.00	2,912,440.00
ii. Defferd Tax liabilities	6	-	-
3. Current Liabilities			
i. Short term borrowings	7	-	-
ii. Trade Payable	8	-	-
iii. Other Current Liabilities	9	452,110.00	452,110.00
iv. Short Term Provision	10	25,000.00	15,000.00
TOTAL		173,455.00	303,514.00
II ASSETS			
1. Non- Current Assets			
i. Fixed Assets			
a. Tangible Assets	24	-	-
b. Intangible Assets			
a. Capital Work-in-Progress			
ii. Non Current Investment	11	-	-
iii. Deferred Tax Assets (Net)	12	-	-
iv. Long-term Loans & Advances	13	-	-
2. Current Assets			
i. Inventories	14	-	-
ii. Trade Receivables	15	26,100.00	26,100.00
iii. Short Term Loans & Advances	16	123,814.00	273,814.00
iv. Other Current Assets	17	-	-
v. Cash and Bank Balances	18	23,541.00	3,600.00
TOTAL		173,455.00	303,514.00

Notes on the Financial Statements and other explanatory information 1-18

(The accompanying notes are an integral part of the Financial Statements)

As per our report of even date

For and on behalf of the Board of ARYA AWASH
CONSTRUCTION PRIVATE LIMITED

For Praneet Kishore Mishra & Co.
Chartered Accountants
Firm Registration No.-023730C

PRANEET
KISHORE MISHRA

Digitally signed by PRANEET
KISHORE MISHRA Date: 2026.02.21 16:14:41 +05'30'

CA Praneet Kishore Mishra
Proprietor

Membership No-436548

UDIN:-26436548MBHXCO2893

Place: Patna

21/02/2026



BIPIN KUMAR

Director
DIN:05300692

Abhishek Kumar
Barnwal

Digitally signed by Abhishek Kumar
Barnwal Date: 2026.02.21 16:14:09 +05'30'

ABHISHEK KUMAR
BARANWAL

Director
DIN:07537378

ARYA AWASH CONSTRUCTION PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2025

Particulars	Note No.	March 31st,2025 Rs.	As at March 31st,2024	As at
INCOME				
I Revenue from Operations	19	-	-	-
II Other Income	20	-	-	-
III Total		-	-	-
IV EXPENSES				
Employee Benefits Expense	21	-	-	-
Depreciation and Amortization Expense	22	-	-	-
Other expenses	23	140,059.00	261,522.00	261,522.00
V Total		140,059.00	261,522.00	261,522.00
VI PROFIT BEFORE EXCEPTIONAL ITEMS(III)-(IV)		(140,059.00)	(261,522.00)	(261,522.00)
VII EXCEPTIONAL ITEMS		-	-	-
VIII PROFIT BEFORE TAX (V) - (VI)		(140,059.00)	(261,522.00)	(261,522.00)
IX Tax expense :				
Current tax		-	-	-
Deferred tax		-	-	-
X PROFIT AFTER TAX (VII) - (VIII)		(140,059.00)	(261,522.00)	(261,522.00)
XI Earnings Per Equity Share (Basic and Diluted)(Rs) (Face Value INR 100/- per Equity Share)	13	(140.06)	(261.52)	(261.52)

Notes on the financial statements and other explanatory information 19-20

(The accompanying notes are an integral part of the financial statements)

As per our report of even date

For and on behalf of the Board of **ARYA AWASH CONSTRUCTION PRIVATE LIMITED**

For Praneet Kishore Mishra & Co.

Chartered Accountants

Firm Registration No.-023730C

PRANEET
KISHORE MISHRA
Digitally signed by PRANEET
KISHORE MISHRA
Date: 2026.02.21 16:16:05
+05'30'
CA Praneet Kishore Mishra
Proprietor
Membership No-436548
UDIN- 26436548MBHXCO2893
Place:Patna
Date: 21/02/2026



BIPIN KUMAR
Director
DIN:05300692

Abhishek Kumar
Barnwal
Digitally signed by Abhishek
Kumar Barnwal
Date: 2026.02.21 16:15:37 +05'30'
ABHISHEK KUMARBARANWAL
Director
DIN:07537378

ARYA AWASH CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS AND OTHER EXPLANATORY INFORMATION

Note

3 Share Capital

3.1 Details of Authorized, Issued, Subscribed and Paid Up Share Capital:

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number	Rs.	Number	Rs.
Authorized				
Equity shares of Re 100/- each	10,000	1,000,000	10,000.00	1,000,000.00
Issued				
Equity shares of Re 100/- each	1,000	100,000	1,000.00	100,000.00
Subscribed and Paid-up				
Equity shares of Re 100/- each	1,000	100,000	1,000.00	100,000.00
	1,000	100,000	1,000	100,000

3.2 Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year:

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	1,000	100,000	1,000	100,000
Shares outstanding at the end of the year	1,000	100,000	1,000	100,000

3.3 Rights, preferences and restrictions

The Company has single class of equity shares. Accordingly all class of equity shares rank equally with regard to dividends and share in the Company's residual assets. The voting rights of an equity shareholder on a poll (not on a show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or any other sums presently payable have not been paid.

Failure to pay any amount called up on shares may lead to forfeiture of shares.

On winding up of the company, the holders of the equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares.

3.4 The following is the list of the shareholders holding more than 5% equity shares:

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of shares	Percent Holding	No. of shares	Percent Holding
1 BIPIN KUMAR	500.00	50.00%	500.00	50.00%
2 ABHISHEK KUMAR BARANWAL	500.00	50.00%	500.00	50.00%

4 Reserve & Surplus

	As at		Deduction	As at
	March 31st,2024	Addition		March 31st,2025
Profit & Loss A/c	(3,176,036.00)	(140,059.00)	-	(3,316,095.00)
	(3,176,036.00)	(140,059.00)	-	(3,316,095.00)

ARYA AWASH CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS AND OTHER EXPLANATORY INFORMATION

5	Long Term Borrowings	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	<u>Secured</u>	-	-
	<u>Unsecured Loan</u>		
	From Director & Related Parties	2,912,440.00	2,912,440.00
		2,912,440.00	2,912,440.00
6	<u>DEFERRED TAX LIABILITIES</u>	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	As per last A/c	-	-
	Add: During the Year	-	-
		-	-
		-	-
7	SHORT TERM BORROWINGS	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Loan from Directors	-	-
		-	-
		-	-
8	TRADE PAYABLES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Payable to Material Suppliers	-	-
		-	-
		-	-
9	OTHER CURRENT LIABILITIES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Fess Payable	-	-
	Accured Expenses	-	-
	Miscellaneous	452,110.00	452,110.00
		452,110.00	452,110.00
10	SHORT TERM PROVISIONS	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Auditor's Remuneration Payable	25,000.00	15,000.00
	Income Tax	-	-
		25,000.00	15,000.00
11	NON-CURRENT INVESTMENT	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
		-	-



12	DEFERRED TAX ASSETS	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	As per last A/c	-	-
	Add: During the Year	-	-
		-	-
13	LONG TERM LOANS & ADVANCES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Loans & Advances	-	-
	Sub Contractor	-	-
		-	-
14	INVENTORIES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Closing Stock	-	-
	(As valued & certified by Management)		
		-	-
15	TRADE RECEIVABLES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Advance Pyament Against Materials	26,100.00	26,100.00
		26,100.00	26,100.00
16	SHORT TERM LOANS & ADVANCES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Loans & Advances	₹ 123,814.00	₹ 273,814.00
		-	-
		123,814.00	273,814.00
17	OTHER CURRENT ASSETS	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Unmortised Expenses	-	-
	Deposit with Land Loard	-	-
		-	-
18	CASH & CASH EQUIVALENTS	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
	Cash in Hand	23,541.00	3,600.00
	Cash at Bank with:	-	-
		-	-
		23,541.00	3,600.00

ARYA AWASH CONSTRUCTION PRIVATE LIMITED
NOTES ON FINANCIAL STATEMENTS AND OTHER EXPLANATORY INFORMATION

Note

19 Revenue from Operation	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
Gross Receivable	-	-
	-	-
20 Other Income	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
Misc Income	-	
Consumable	-	
Misc Recovery	-	
safety Equipment	-	
Interest on TDS Refund	-	-
	-	-
21 EMPLOYEE BENEFIT EXPENSES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
Director's Remenerations	-	-
Salary & Wages	-	-
Labour & Staff Welfare	-	-
Provident Fund	-	-
Workmen's Insurance	-	-
	-	-
23 OTHER EXPENSES	As at 31st March 2025 Rs.	As at 31st March 2024 Rs.
1 Carpenter	-	-
2 Office Expenses	5,485.00	3,210.00
3 Painter		-
4 Rent	120,000.00	240,000.00
5 Salary		-
6 Bank Charges		-
7 Business & Promotion		-
8 Electricity Charges	4,574.00	3,312.00
9 Audit Fees	10,000.00	15,000.00
	140,059.00	261,522.00

NOTE NO. 24: FIXED ASSETS**Tangible Assets**

Date of purchase/pu t to use	Particulars	Original Cost	Residual Value	WDV as on 31/03/2020	Life as per Comapan ies Act, 2013 in days	Life used till 31/03/2020 in Days	Remaini ng life	Rate of Dep.	Dep. For the Year	WDV as on 31/03/2021
		-	-	-	0	0	0	-	-	-
	Total	-	-	-	-	0			-	-

Note-24 Depreciation as per IT Act

Date	Particulars	Original Value	Depreciation	Closing Balance
	0	-	-	-

Depreciation As per W.D.V.

-

Depreciation as per IT Act

-

Deffered Tax Assets

-

Deffered Tax

0

DIRECTOR'S REPORT

To,

The Members,

ARYA AWASH CONSTRUCTION PRIVATE LIMITED

Your directors have pleasure in submitting their 8th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2025

1. FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year's figures are given hereunder:

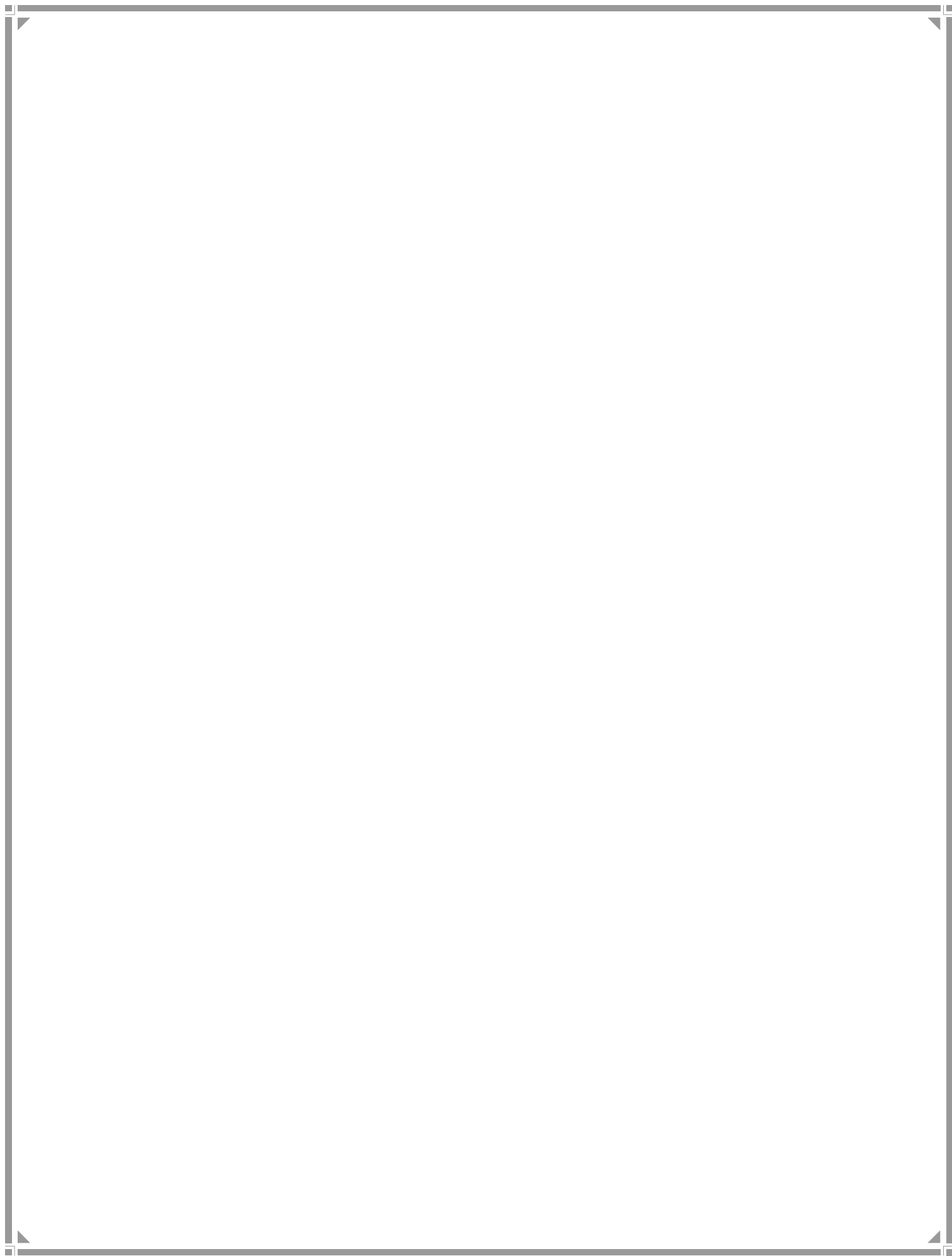
(AMOUNT IN Rs.)		
Particulars	2024-25	2023-24
Net Sales/Income from Business Operations	NILL	NILL
Other Income	0	0
Total Revenue	0	0
Total Expenses	140059	261522
Loss Before Tax	140059	261522
Current Income Tax	0	0
Deferred Tax	0	0
Loss for the Year	140059	261522
Earnings per Share (Basic)	-140.06	-261.52

2. RESERVE & SURPLUS

The Company has transferred -3316095 to Reserve & Surplus Account during this year.

3. DIVIDEND

The Company has not declared the dividend during this financial year.



4. EXTRACT OF ANNUAL RETURN

Not Applicable

5. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies, are self-explanatory and does not call for any further comment.

7. DETAILS OF FRAUD REPORT BY AUDITOR

As per auditors' report, no fraud under section 143(12) of the Companies Act, 2013 reported by the auditor during the performance of the audit work.

8. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the year under review, the Company recorded Nil Turnover due to fixed expenses, it recorded Loss of Rs. 140059 /-

9. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relates on the date of this report.

10. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN-EXCHANGE EARNINGS AND OUTGO

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

11. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

12. CORPORATE SOCIAL RESPONSIBILITY

The Provision related to the Corporate Social Responsibility (CSR) as prescribed under Section 135 of the Companies Act, 2013 is not applicable to the company.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

14. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the Year under review, no transaction was covered under Related Party Transaction.

15. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provision of section 204 of the Companies Act, 2013 relating to submission of Secretarial Audit Report is not applicable to the Company.

16. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

17. CONSTITUTION OF COMMITTEE – SEXUAL HARASSMENT AT WORKPLACE

The Company has complied provisions of Sexual Harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013. The Company has constituted the Internal Complaint Committee as per the provisions

under the Act. As per the provision of the Section 21 and 22 of Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 the report of the number of cases filed under Sexual Harassment and their disposal is as under:

Number of cases pending as on the beginning of the Financial Year: Nil

Number of cases pending during the year: Nil

Number of cases pending as on the end of the Financial Year: Nil

18. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 4 (Four) Board meetings as on 30.06.2024, 30.09.2024, 04.12.2024 & 14.03.2025 during the financial year under review.

19. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

- i) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- ii) the directors had 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 situation of the company at the end of the financial year and of the profit and loss of the company for that period.
- iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- iv) the directors had prepared the annual accounts on a going concern basis; and
- v) 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.

20. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has not any subsidiary, joint venture and associates' companies.

21. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

22. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There has been no appointments of director during the year. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

23. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

24. STATUTORY AUDITORS

During the F.Y 2024-25 Statutory Auditors of the company was “Praneet k Mishra & Co. Chartered Accountants, Patna. Existing auditor(s) is Praneet Kishore Mishra Chartered Accountant and he shall hold office from conclusion of Annual General Meeting of the Company to be held on F.Y 2023-24

25. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

26. COST RECORD

The provision of Cost record as per section 148 of the Companies Act, 2013 is not applicable on the Company.

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

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

28. SHARES

i) BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

ii) SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

iii) BONUS SHARES

No Bonus Shares were issued during the year under review.

iv) EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

29. INTERNAL FINANCIAL CONTROLS

The Company had laid down Internal Financial Controls and such internal financial controls are adequate with reference to the Financial Statements and were operating effectively.

30. CONSOLIDATED FINANCIAL STATEMENTS

The provision of Consolidation of Financial Statements is not applicable to the Company.

31. ACKNOWLEDGEMENT

Your directors place on records their sincere thanks to bankers, business associates, Auditor, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

By Order of the Board

ARYA AWAS CONSTRUCTION PRIVATE LIMITED

Abhishek Kumar
Barnwal
Digitally signed by Abhishek
Kumar Barnwal
Date: 2026.02.21 16:42:12 +05'30'
ABHISHEK BARNWAL

Director
DIN: 07537378

Date: 21-02-2026
Place: Patna

SD
BIPIN KUMAR

Director
DIN: 05300692