S R Yella & Associates
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To the Members of Amber Resojet Private Limited (Formerly Resojet Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Amber Resojet Private Limited (Formerly Resojet Private Limited)** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us , the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("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 loss including other comprehensive loss, its cash flows and the changes in equity 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's Report including annexures to the director's report, but does not include the financial statements and our auditor's report thereon.

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

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

inconsistent with the financial statements or our knowledge obtained in the 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.

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

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 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 Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management and the Board of Directors are 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

S R YELLA & ASSOCIATES
CHARTERED ACCOUNTANTS
HYDERABAD

S R Yella & Associates
Chartered Accountants

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 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) The entity does not have any branch office either in India or outside India, hence the said clause is not applicable to the company.

   c) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

   e) In our opinion, the aforesaid financial statements comply with the Indian accounting standards specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015.

   f) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   g) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.

   h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company and

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

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

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

ii. The Company does not have any long-term contracts including derivative contracts for which there are any material foreseeable losses;

iii. The company was not required to transfer any amounts to the Investor Education and Protection Fund during the year.

iv. (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 person(s) or entity(ie's), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(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 person(s) or entity(ie's), 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
(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis- statement.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Proviso to Rule 3(1) of the companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) is applicable to the company for year ended March 31,2026, accordingly reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable to the company.

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 except that log of logs were bearing last change date due to ERP design issue. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with, in respect of accounting software(s) where the audit trail has been enabled.

Proper books of account as required by law have been kept by the Company, backup of the books of account and other books and papers is maintained in electronic mode by ERP itself on servers physically located in India on daily basis however due to ERP design issue backup data is available for last 28 days at any given day.

For **S R Yella & Associates**
Chartered Accountants
Firm registration number: 020959S

Srikanth Reddy Yella
Partner
Membership Number: 240567

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

UDIN: 26240567HBGFMQ8169

Place: Hyderabad
Date: May 13, 2026

Head Office: MIG 9B, H.No.1-8-450/1,Indian Airlines Colony,Begumpet,Hyderabad-500 016
Branch Office: H.No.2-7-136/2, Opposite Lane of SBI, Bus Stand Road, Jangaon–506 167
Mobile No. +91 80969 69405 and Mail id: sriyella5@gmail.com

Annexure A to Report on Other Legal and Regulatory Requirements

Statement on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order,2020.

(i)

a. (A). The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. Impairment, wherever identified, has been appropriately accounted in the books of accounts.
(B). The company has maintained proper records showing full particulars and situation of intangible assets.

b. (A). The property, plant and equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.

(B). During the course of physical verification, certain Plant and Machinery were identified as impaired and the Company has appropriately accounted for the same in the books of accounts.

c. The title deeds of the freehold land as disclosed in Notes of accounts on Property, plant and equipment are held in the name of the Company vide sale deed dated October 19, 2023.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or Intangible assets or both during the year.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii)

a. In our opinion physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.

b. The Company has been sanctioned working capital limits in excess of Rs. 5 Crores in aggregate from banks during the year on the basis of security of inventories of the Company. Based on the records examined by us in the normal course of audit of the financial statements, the annual returns / statements filed by the Company with such bank is in agreement with the books of accounts of the Company.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

(iii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Therefore, the provisions of clause 3 (iii) of the said Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information's and explanation given to us, the company is not required to maintain cost records under sub-section (1) of section 148 of the Companies Act 2013 and hence this clause is not applicable to company.

(vii) (a) According to the information and explanations given to us and the records of the Company examined by us, the Company is regular in depositing undisputed statutory dues including Goods and Service tax, provident fund, employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess, and any other statutory dues with the appropriate authorities. There are no undisputed statutory dues as referred to above as at 31st March, 2026 outstanding for a period of more than six months from the date they become payable.

(b) According to the information and explanations given to us, there are no dues of Goods and Service tax, provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess or other statutory dues which have not been deposited by the Company on account of disputes.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared as a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has availed term loans for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been utilized for long term purposes which were raised on short-term basis by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us, we report that the company has complied with the requirements of Section 42 and Section 62 of the Companies Act, 2013 in respect of preferential allotment and has utilised such funds for the purposes for which they were raised.

(xi) a. Based on examination of the books and records of the Company and according to the information and explanations given to us, we report that no fraud by the Company or on the Company has been noticed or reported during the audit.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 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.

c. According to the information and explanations given to us and based on our examination of the records of the Company, no whistle blower complains have been received by the company during the year. Accordingly, clause 3(xi)(c) of the Order is not applicable.

(xii) The company is not Nidhi Company and hence the said paragraph i.e., 3(xii) shall not be applicable to the company.

(xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provisions of Section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) According to the information and explanations given to us, company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Hence, clause 3(xiv) of the order is not applicable.

(xv) According to the information and explanation given to us, the company has not entered any non-cash transactions with directors or persons connected with him. and hence this clause is not applicable.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b)The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c)The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d)According to the information and explanations provided to us during the course of audit, The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) is not applicable.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

(xvii) The Company has incurred cash losses amounting to Rs. 10,07,13,726 during the financial year and Rs. 14,82,59,972 in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause3(xviii) of the Order is not applicable.

(xix) 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 Board of Directors and management plans 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 that the 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 thatthis 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.

(xx) According to the information and explanations given to us and based on our examination of records of the company, the Company is not required to spent amount towards Corporate Social Responsibility (CSR) as per provision of section 135(6) of the said Act. Accordingly, reporting under Clause 3(xx) of the Order is not applicable.

(xxi) According to the information and explanations given to us and based on our examination of records of the company, the Company is not having any subsidiaries, associates, or joint venture, hence this clause is not applicable.

For **S R Yella & Associates**
Chartered Accountants
Firm registration number: 020959S

Srikanth Reddy Yella
Partner
Membership Number: 240567

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

UDIN: 26240567HBGFMQ8169

Place: Hyderabad
Date: May 13, 2026

Annexure B to the Independent Auditors' report on the Financial Statements of Amber Resojet Private Limited (Formerly Resojet Private Limited) for the year ended 31 March 2026

Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of Amber Resojet Private Limited (Formerly Resojet Private Limited) ("the Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to financial statements 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 (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 (hereinafter referred to as "the Act").

S.R.YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements were established and maintained and whether 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's 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 with reference to financial statements.

Meaning of Internal Financial controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements 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 controls with reference to financial statements include 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.

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For **S R Yella & Associates**
Chartered Accountants
Firm registration number: 020959S

Srikanth Reddy Yella
Partner
Membership Number: 240567

UDIN: 26240567HBGFMQ8169

Place: Hyderabad
Date: May 13, 2026

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Standalone Balance Sheet as at March 31, 2026
(All amounts in INR unless otherwise stated)

	Notes	As at 31 Mar 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	72,97,35,155	77,43,74,483
Capital work-in-progress		11,64,10,698	11,22,53,118
Other intangible assets	3	7,19,495	10,25,181
Deferred tax assets (net)	4	9,84,23,832	7,22,78,961
Total non-current assets		**94,52,89,180**	**95,99,31,743**
Current assets			
Inventories	5	13,46,64,973	16,56,41,935
Financial assets			
Trade receivables	6	1,70,87,895	2,21,91,987
Cash and cash equivalents	7	3,72,56,552	54,47,341
Other current assets	8	8,51,44,369	8,92,04,359
Total current assets		**27,41,53,789**	**28,24,85,622**
Total assets		**1,21,94,42,969**	**1,24,24,17,365**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	2,00,000	2,00,000
Other equity	10	30,11,18,611	44,13,50,993
Total equity		**30,13,18,611**	**44,15,50,993**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	11	6,09,51,043	14,70,22,892
Total non-current liabilities		**6,09,51,043**	**14,70,22,892**
Current liabilities			
Financial liabilities			
Borrowings	12	77,05,32,930	59,87,95,149
Trade payables			
(a) Total outstanding dues of micro enterprises and small enterprises	13	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	13	7,63,29,780	4,03,73,120
Provisions	14	1,03,10,604	1,46,75,211
Total current liabilities		**85,71,73,314**	**65,38,43,479**
Total liabilities		**91,81,24,358**	**80,08,66,371**
Total equity and liabilities		**1,21,94,42,969**	**1,24,24,17,365**

Summary of material accounting policies 2
The accompanying notes are an integral part of the standalone financial statements

For S R Yella & Associates
Chartered Accountants
Firm Reg. No.020959S

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

Srikanth Reddy Yella
Partner
Membership No. 240567

Place : Hyderabad
Date: May 13, 2026

For and on behalf of Board of Directors of
Amber Resojet Private Limited (Formerly Resojet Private Limited)
CIN: U32200TG2022PTC161655

Amber Resojet Private Limited

Sachin Gupta
Director
DIN: 09532098

Place : Gurgaon
Date: May 13, 2026

Sudhir Goyal
Director
DIN: 01104230

Place : Gurgaon
Date: May 13, 2026

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Standalone Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in INR unless otherwise stated)

	Notes	For the year ended 31 Mar 2026	For the year ended 31 March 2025
Income			
Revenue from operations	15	38,92,88,606	36,91,18,356
Other income	16	9,66,033	63,39,621
Total income		**39,02,54,639**	**37,54,57,977**
Expenses			
Cost of raw materials consumed	17	39,65,22,791	45,96,74,527
Changes in inventories of intermediate products (including manufactured components) and finished goods	18	(3,01,39,612)	(7,73,22,237)
Employee benefits expense	19	2,48,57,130	4,27,56,915
Finance costs	20	6,38,45,871	5,23,93,070
Depreciation and amortisation expense	3	2,03,89,734	2,22,93,688
Other expenses	21	7,48,41,271	4,62,15,673
Total expense		**55,03,17,186**	**54,60,11,637**
Profit/(loss) before share of profit/(loss) of an associate and a joint venture, exceptional items and tax from continuing operatons		(16,00,62,547)	(17,05,53,660)
Share of profit/(loss) of an associate and a joint venture, net of tax		-	-
Profit/(loss) before exceptional items and tax from continuing operatons		(16,00,62,547)	(17,05,53,660)
Exceptional item			
Profit before tax		(16,00,62,547)	(17,05,53,660)
Tax expense			
Current tax			
Adjustment of tax relating to earlier periods			
Deferred tax credit		(2,61,44,871)	(8,22,18,724)
Profit for the year		**(13,39,17,675)**	**(8,83,34,936)**
Other comprehensive income			
Items that will not be reclassified to profit and loss in subsequent periods			
Re-measurement (loss) on defined benefit obligations		-	-
Income tax relating to these items		-	-
Other comprehensive (loss)/income for the year, net of tax		-	-
Total comprehensive income for the year, net of tax		**(13,39,17,675)**	**(8,83,34,936)**
Earning per equity share			
(Nominal value of equity share INR 10 each)			
Basic		(6,696)	(4,417)
Diluted		(6,696)	(4,417)
Summary of material accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date attached

For S R Yella & Associates

Chartered Accountants

Firm Reg. No.020959S

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

Srikanth Reddy Yella
Partner
Membership No. 240567

Place : Hyderabad
Date: May 13, 2026

For and on behalf of Board of Directors of

Amber Resojet Private Limited (Formerly Resojet Private Limited)

CIN: U32201TG2022PTC161655

Amber Resojet Private Limited

Sachin Gupta
Director
DIN: 09532098

Place : Gurgaon
Date: May 13, 2026

Sudhir Goyal
Director
DIN: 01104230

Place : Gurgaon
Date: May 13, 2026

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Standalone Cash Flow Statement for the year ended March 31, 2026
(All amounts in INR unless otherwise stated)

Particulars	As at 31 Mar 2026	As at 31 March 2025
A. Cash flows from operating activities		
Profit Before Tax as per the Statement of Profit & Loss	(16,00,62,547)	(17,05,53,660)
Adjustments for:		
Depreciation	2,03,89,734	2,22,93,688
Interest expenses	1,83,44,824	3,28,96,287
Interest income	(9,39,581)	(8,95,508)
Operating Cash Flow before Working Capital and Other Changes	**(12,22,67,570)**	**(11,62,59,193)**
Working capital changes:		
(Increase) / Decrease in trade and other receivables	51,04,092	29,41,676
(Increase) / Decrease in inventories	3,09,76,962	(8,89,75,807)
(Increase) / Decrease in Other current Assets	40,59,990	(2,04,24,826)
(Increase) / Decrease in Deferred tax assets	(2,61,44,871)	(7,22,78,961)
Increase / (Decrease) in trade payables	3,59,56,661	(3,83,40,176)
Increase / (Decrease) in other payables	(1,06,79,317)	21,61,38,278
Cash generated from operations	(8,29,94,053)	(11,71,99,010)
Income taxes paid	2,61,44,871	8,22,18,724
Conversion of Free reserves to Equity Share capital	-	-
Net Cash from/(used in) Operating Activities	**(5,68,49,182)**	**(3,49,80,286)**
B. Cash flows from investing activities		
Purchase of property, plant and equipment	2,45,55,282	(2,27,67,849)
Sale of property, plant and equipment	-	-
Capital Work-in-progress	(41,57,581)	(11,22,53,118)
Investment in equity shares	-	1,00,000
Interest received	9,39,581	8,95,508
Net cash from/(used in) Investing Activities	**2,13,37,282**	**(13,40,25,459)**
C. Cash flows from financing activities		
Proceeds from borrowings	8,56,65,932	(14,79,80,136)
Interest paid	(1,83,44,824)	(3,28,96,287)
Security premium	-	34,99,00,000
Net Cash from/(used in) Financing Activities	**6,73,21,109**	**16,90,23,577**
Net increase in Cash and Cash Equivalents (A+B+C)	3,18,09,209	17,833
Cash and Cash Equivalents at the beginning of the year	54,47,343	54,29,508
Cash and cash equivalents at end of period	**3,72,56,552**	**54,47,343**
Components of cash and cash equivalents		
Cash on Hand	17,834	17,834
Balances with Bank		
In Overdraft	3,18,09,211	-
In Current Accounts	2,29,508	2,29,508
In Deposit Accounts	52,00,000	52,00,000
	3,72,56,552	**54,47,343**

As per our report of Even Date

For S R Yella & Associates

Chartered Accountants
Firm Reg. No.020959S

S R YELLA & ASSOCIATES CHARTERED ACCOUNTANTS HYDERABAD

Srikanth Reddy Yella
Partner
Membership No. 240567

Place : Hyderabad
Date: May 13, 2026

For and on behalf of Board of Directors of
Amber Resojet Private Limited (Formerly Resojet Private Limited)
CIN: U32200TG2022PTC161655

Amber Resojet Private Limited

Sachin Gupta
Director
DIN: 09532098

Place : Gurgaon
Date: May 13, 2026

Sudhir Goyal
Director
DIN: 01104230

Place : Gurgaon
Date: May 13, 2026

Amber Resojet Private Limited
Audit 2025-26
Notes to the Financial Statements for the year ended March 31, 2026
3. Fixed Assets Register(Schedule II Companies Act 2013)

(Amounts in Rs.)

Particulars	Cost				Depreciation					Written Down Value	
	April 1, 2025	Additions	Deletions	March 31, 2026	April 1, 2025	During the Year	Additions for adj	Deletions for adj	March 31, 2026	March 31, 2026	March 31, 2025
Tangible Assets											
Land	46,80,65,375	-	-	46,80,65,375	-	-	-	-	-	46,80,65,375	46,80,65,375
Buildings	16,65,31,031	-	15,89,835	16,49,41,196	1,24,34,442	52,74,250	-	-	1,77,08,692	14,72,32,504	15,40,96,589
Computers	81,02,123	-	-	81,02,123	49,30,623	22,34,171	-	-	71,64,794	9,37,329	31,71,500
Plant & Machinery	16,28,64,379	3,29,368	2,34,10,165	13,97,83,582	2,33,81,635	1,03,32,433	-	-	3,37,14,068	10,60,69,514	13,94,82,743
Office Equipments	97,51,182	13,500	-	97,64,682	25,08,280	18,54,453	-	-	43,62,733	54,01,948	72,42,901
Furinture and Fixtures	15,36,445	-	-	15,36,445	2,85,817	1,45,270	-	-	4,31,087	11,05,358	12,50,628
Vehicles	11,92,399	-	-	11,92,399	1,27,652	1,41,620	-	-	2,69,272	9,23,127	10,64,747
Total	**81,80,42,933**	**3,42,868**	**2,50,00,000**	**79,33,85,802**	**4,36,68,450**	**1,99,82,197**	-	-	**6,36,50,647**	**72,97,35,155**	**77,43,74,484**
Intangible Assets											
Software	23,74,596	1,01,850	-	24,76,446	13,49,415	4,07,537	-	-	17,56,952	7,19,495	10,25,181
Total	**23,74,596**	**1,01,850**	-	**24,76,446**	**13,49,415**	**4,07,537**	-	-	**17,56,952**	**7,19,495**	**10,25,181**
Grand Total	**82,04,17,530**	**4,44,718**	**2,50,00,000**	**79,58,62,248**	**4,50,17,865**	**2,03,89,734**	-	-	**6,54,07,598**	**73,04,54,650**	**77,53,99,665**

4	**Deferred tax Assets, net**	**As at 31 Mar 2026**	**As on March 31, 2025**
	- Depreciation and amortisation	9,84,23,832	7,22,78,961
	Total	**9,84,23,832**	**7,22,78,961**

5	**Inventories**	**As at 31 Mar 2026**	**As on March 31, 2025**
	(Valued at lower of cost and net realizable value, unless stated other wise)		
	Raw materials	2,47,93,882	8,59,10,456
	Work in Progress	1,80,21,264	7,04,95,922
	Finished goods	9,18,49,827	92,35,557
	Total	**13,46,64,973**	**16,56,41,935**

6	**Trade receivables**	**As at 31 Mar 2026**	**As on March 31, 2025**
	Debts outstanding for a period exceeding six months from the date they become due for payment	-	-
	Unsecured, considered good	1,70,87,895.20	2,21,91,987
	Total	**1,70,87,895**	**2,21,91,987**

7	**Cash and cash equivalents**	**As at 31 Mar 2026**	**As on March 31, 2025**
	Balances with Banks		
	Secured Working capital Loan		
	Kotak Mahindra bank - Overdraft	3,18,09,211	-
	HDFC bank	2,29,508	2,29,508
	Cash in Hand in Foreign Currency	17,834	17,834
	Balances with banks to the extent held as margin money or security against borrowings, guarantees	52,00,000	52,00,000
	Total	**3,72,56,552**	**54,47,341**

8	**Other current assets**	**As at 31 Mar 2026**	**As on March 31, 2025**
	Fixed deposit at Kotak Mahindra Bank	89,34,000	89,34,000
	Interest accrued on Fixed deposit	26,92,888	20,48,543
	Security Deposit	20,000	10,000
	GST receivable	7,14,88,652	7,68,15,561
	TDS receivable	12,40,633	6,46,882
	Other assets	7,68,195	7,49,373
	Total	**8,51,44,369**	**8,92,04,359**

9	Share Capital	As at 31 Mar 2026	As on March 31, 2025
	Authorised Capital		
	20,000 Equity Shares of Rs.10/- Each	2,00,000	2,00,000
	Issued,Subscribed and Paid up Capital		
	20,000 Equity Shares of Rs.10/- Each	2,00,000	2,00,000
	Total	**2,00,000**	**2,00,000**

9.1 **Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period:**

Particulars	No. of shares	Amount in Rs.	No. of shares	Amount in Rs.
Equity shares of Rs. 10 each, fully paid				
Outstanding Shares at the beginning of the year	20,000	2,00,000	20,000	2,00,000
Shares issued during the year			-	-
Shares outstanding at the end of the year	**20,000**	**2,00,000**	**20,000**	**2,00,000**

9.2 **Rights, preferences and restrictions attached to shares:**
The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time as declared by the Board. Each holder of equity shares is entitled to one vote per share. On winding up of the Company, the holders of 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 held.

9.3 **Details of Shareholders holding more than 5% (percent) shares in the Company:**

Particulars	As at 31 Mar 2026		As on March 31, 2025	
	No. of shares	% of holding	No. of shares	% of holding
LCGC Resolute Appliances LLP	10,000	50.00%	10,000	50.00%
Amber Enterprises India Limited	10,000	50.00%	10,000	50.00%
	20,000	**100.00%**	**20,000**	**100.00%**

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per

9.4 The Company has not bought back any shares during the period of five years immediately preceding the balance sheet date.

9.5 The Company has not issued any shares for consideration other than cash for the period of five years immediately preceding the balance sheet

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Notes to the Financial Statements for the year ended March 31, 2026

10	Reserves and Surplus	As at 31 Mar 2026	As on March 31, 2025
	Revaluation reserve		
	Balance at the beginning of the year	36,97,69,351	36,97,69,351
	Add: Transferred during the year		
	Balance at the end of the year	**36,97,69,351**	**36,97,69,351**
	Security premium		
	Balance at the beginning of the year	34,99,00,000	-
	Add: Transferred during the year		34,99,00,000
	Balance at the end of the year	**34,99,00,000**	**34,99,00,000**
	Surplus/(deficit) in the Statement of Profit and Loss		
	Balance at the beginning of the year	(28,46,33,065)	(18,99,83,422)
	Add: Profit/(loss) for the year	(13,39,17,675)	(8,83,34,936)
	Balance at the end of the year	**(41,85,50,740)**	**(27,83,18,358)**
	Total reserves and surplus	**30,11,18,611**	**44,13,50,993**

11	Long Term Borrowings	As at 31 Mar 2026	As on March 31, 2025
	Loans Repayable on demand		
	Secured term Loan		
	Kotak Mahindra bank - Term loan	6,09,51,043	14,70,22,892
	Total	**6,09,51,043**	**14,70,22,892**

12	Short Term Borrowings	As at 31 Mar 2026	As on March 31, 2025
	Loans Repayable on demand		
	Secured term Loan		
	Kotak Mahindra bank - Term loan	8,48,13,810	7,78,48,554
	Secured Working capital Loan		
	Kotak Mahindra bank - Overdraft	-	7,02,07,990
	Loan from related parites		
	LCGC Resolute Appliances LLP	32,71,61,175	24,15,00,000
	Amber Enterprises India Limited	35,08,19,341	20,15,00,000
	Skyquad Electronics and Appliances Private Limited	77,38,604	77,38,604
	Total	**77,05,32,930**	**59,87,95,149**

13	Trade payable	As at 31 Mar 2026	As on March 31, 2025
	Total dues of micro enterprises and small enterprises	-	-
	Total dues of creditors other than micro enterprises and small enterprises	7,63,29,780	4,03,73,120
	Total	**7,63,29,780**	**4,03,73,120**

14	Short-term provisions	As at 31 Mar 2026	As on March 31, 2025
	TDS payable	17,40,880	7,48,148
	Professional tax payable	800	8,500
	Provident fund payable	15,000	2,47,188
	ESI payable	802	8,863
	Provision for gratuity & leave encashment	61,641	13,67,446
	Other payable	84,91,481	1,22,95,066
	Total	**1,03,10,604**	**1,46,75,211**

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Notes to the Financial Statements for the year ended March 31, 2026
(All amounts in INR unless otherwise stated)

15 Revenue from operations	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Sale of Goods - Domestic	38,78,43,072	36,63,12,066
Sale of Goods - Export	-	19,39,500
Sale of Goods - Scrap	14,45,535	8,66,791
Total	**38,92,88,606**	**36,91,18,356**

16 Other Income	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Interest Income	9,39,581	8,95,508
Forex gain	26,452	54,36,516
Interest Received on Income tax refund	-	7,597
Total	**9,66,033**	**63,39,621**

17 Cost of materials consumed	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Opening Stock	8,59,10,456	7,42,56,886
Add: Purchases	33,54,06,217	47,13,28,097
Less: Closing Stock	2,47,93,882	8,59,10,456
Cost of Material Consumed	**39,65,22,791**	**45,96,74,527**

18 Changes in inventory of Finished goods and Work in progress	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Stock at the beginning of the year:		
Finished Goods	92,35,557	24,09,242
Work in progress	7,04,95,922	-
Total (A)	**7,97,31,479**	**24,09,242**
Less: Stock at the end of the year:		
Finished Goods	9,18,49,827	92,35,557
Work in progress	1,80,21,264	7,04,95,922
Total (B)	**10,98,71,091**	**7,97,31,479**
Decrease/ (increase) in stocks (A-B)	**(3,01,39,612)**	**(7,73,22,237)**

19 Employee benefits expenses	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Salaries and stipend	2,26,48,357	3,51,16,418
Contribution to PF and ESI	8,61,165	15,25,957
Staff Welfare Expenses	13,47,608	61,14,540
Total	**2,48,57,130**	**4,27,56,915**

20 Finance Costs	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Interest on term loan	1,49,79,517	2,56,54,183
Interest on Working capital loan	33,65,307	72,42,104
Bank charges	4,13,756	7,56,849
Interest Cost from Related Party	4,50,87,292	1,87,39,934
Total	**6,38,45,871**	**5,23,93,070**

21 Other expenses	For the year ended 31 Mar 2026	For the year ended March 31, 2025
Wages	55,25,395	64,82,748
Electricity expenses	89,44,927	93,75,111
Business Promotion Expenses	5,09,553	8,26,818
Consultancy Charges	48,66,572	94,91,849
Audit fee	4,90,000	3,00,000
Rent	-	19,67,947
Conveyance	25,109	22,524
Insurance Expenses	12,04,716	8,34,427
Rates and taxes	14,58,553	14,70,336
Office expenses	17,61,946	45,82,876
Manufacturing expenses	3,02,069	-
Other expenses	16,61,957	5,26,943
Printing and stationery	1,10,514	4,00,316
Security charges	16,86,392	28,12,953
Telephone charges	8,77,847	6,42,234
Travel expenses	17,95,098	45,68,218
Forex loss	35,87,024	-
Repairs & Maintenances	10,74,511	17,97,024
Impairment of Fixed Assets	3,89,59,087	-
Amount over balances written off	-	1,13,349
Total	**7,48,41,271**	**4,62,15,673**

22 Earnings per share (EPS) note

The computation of earnings per share is set out below:

Particulars	For the year ended 31 Mar 2026	For the year ended 31 March 2025
Profit for the year	(13,39,17,675)	(8,83,34,936)
Shares		
Weighted average number of equity shares outstanding during the year	20,000	20,000
Basic and Diluted EPS (Nominal value of Rs.10 each, fully paid) *	(6,695.88)	(4,416.75)

* The Company does not have any potential dilutive equity share and therefore basic and dilutive EPS are same.

23 Auditors' remuneration (excluding taxes) included in legal and professional charges:

Particulars	For the year ended 31 Mar 2026	For the year ended 31 March 2025
Statutory audit fee	2,50,000	2,50,000
Tax audit fee	50,000	50,000
Total	**3,00,000**	**3,00,000**

24 Related Party disclosures

Names of related parties and description of relationship

Nature of relationship	Name of the party
Joint Venture Company	LCGC Resolute Appliances LLP
	Amber Enterprises India Limited
Common control (Director/Member)	Skyquad Electronics and Appliances Private Limited
	Radiant Appliance and Electronics Private Limited
Key Managerial Personnel ('KMP')	Mr. Ramnish Soin, Managing Director
	Mr. Sachin Gupta (from 4th May 2024)
	Mr. Daljit Singh (from 4th May 2024 till 24th July 2024)
	Mr. Sudhir Goyal (w.e.f. 24th July 2024)
	Mr. Manikandan Narasimhan, Director

(i) Details of the transaction with the above related parties:

Particulars	For the year ended 31 Mar 2026	For the year ended 31 March 2025
Sale, purchase or supply of any goods or material, directly or through appointment of agent		
LCGC Resolute Appliances LLP	8,42,971	12,21,668
Skyquad Electronics & Appliances Private Limited	43,898	5,53,757
Radiant Appliance & Electronics Private Limited	13,601	23,69,691
Leasing of Property of any kind-Rent Warehouse		
Radiant Appliance & Electronics Private Limited	-	15,00,483
Managerial Remuneration		
Mr. Ramnish Soin	29,04,000	29,00,000
Interest Paid		
LCGC Resolute Appliances LLP	16,33,698	70,05,927
Amber Enterprises India Limited	-	12,84,001

All the related party transactions entered during the year were in the ordinary course of business and were on arm`s length basis.

(ii) Details of Year end balances:

Particulars	For the year ended 31 Mar 2026	For the year ended 31 March 2025
Short-term borrowings		
LCGC Resolute Appliances LLP	32,71,61,175	24,15,00,000
Amber Enterprises India Limited	35,08,19,341	20,15,00,000
Skyquad Electronics and Appliances Private Limited	77,38,604	77,38,604

25 Segment information

Business segment:

The company is into business of trading and manufacturing of Washing machines and other items etc., and has maintained accounts as single segment, thus the accounts and financial statements have been made consolidated as single segment.

Geographical segment:

The Company sale its products to its customers in India. Accordingly, no separate geographical disclosure is considered necessary.

26 Additional Regulatory Information

i. Title deeds of immovable property is held in the name of company

ii. Details of Benami Property held

There are no proceedings that have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

iii. Borrowings secured against current assets

The company has no borrowings from banks or financial statements on the basis security of current assets.

iv. Wilful Defaulter

The company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority.

v. Relationship with struck off companies

The company has no transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

vi. Registration of charges with Registrar of companies

There are no charges or satisfaction which are yet to be registered with register of companies beyond statutory period.

vii. Compliance with number of layers of company

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with Companies (Restriction on number of Layers) Rules, 2017.

viii. Compliance with approved scheme(s) of arrangements

The company has not entered into any scheme of arrangements that are approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

ix. Utilisation of borrowed funds and share premium

The company has not advanced or loaned or invested funds to any other person(s) or entities including foreign entities with(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 funding party (ultimate beneficiaries) or
b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries,
The company has not received any fund from any person(s) or entity(ies), 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

x. Undisclosed income

The Company does not have any transaction 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). Further, there was no previously unrecorded income and no additional assets were required to be recorded in the books of account during the year.

xi. Loans or advances to specified persons

There were no loans or advances granted to promoters, Directors, KMP's and related parties either severally or jointly with any person that are repayable on demand or without specifying any terms or period of repayment.

xii. Details of crypto currency or virtual currency

The company has not traded or invested in crypto currency or virtual currency during the financial year.

xiii. Valuation of property, plant and equipment, intangible asset and investment property

The company has revalued its Property, plant and Equipment during the current year (Refer note No.3)

xiv. Utilisation of borrowings taken from banks and financial institutions for specific purpose

The company has availed borrowings from banks and utilised the same for the same purposes as mentioned in the loan agreements.

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Notes to the Financial Statements for the year ended March 31, 2026
(All amounts in INR in rupees unless otherwise stated)

27 Ratios

The ratios for the years ended March 31, 2026 and March 31, 2025 are as follows :

	Particulars	Numerator	Denominator	As at 31 Mar 2026	As at 31 March 2025	Variance (in %)	Reason for Variance
1	Current ratio	Current assets	Current liabilities	0.32	0.43	-25.97%	Refer below 1
2	Debt – Equity ratio	Total debt	Shareholder's equity	2.76	1.69	63.37%	Refer below 2
3	Debt service coverage ratio	Earnings available for debt service	Debt service	(1.26)	(1.11)	14.14%	Refer below 3
4	Return on Equity (ROE)	Earnings after taxes	Average shareholder's equity	(0.36)	(0.28)	26.82%	Refer below 4
5	Inventory turnover Ratio	COGS	Avg. Inventory at Cost	2.44	3.16	-22.68%	Refer below 5
6	Trade receivables turnover ratio	Revenue	Average trade receivable	19.82	15.87	24.92%	Refer below 6
7	Trade payables turnover ratio	Purchases, services and other expenses	Average trade payables	7.03	8.69	-19.11%	Refer below 7
8	Net capital turnover ratio	Net Sales	Average Working Capital	(0.82)	(1.14)	-28.15%	Refer below 8
9	Net profit ratio	Net profit after tax	Revenue	(0.34)	(0.24)	46.22%	Refer below 9
10	Return on Capital Employed (ROCE)	Earning before interest and taxes	Capital employed	(0.14)	(0.14)	-1.63%	Refer below 10

1. The company's increased Long term loan by Rs.17 Cr.
2. The company's Repaid the term loan.
3. Not applicable as the variance is less than 25%
4. The company's losses decreased compared to the previous year, which positively impacted the net profits and was reflected in the return on equity ratio.
5. Not applicable as the variance is less than 25%
6. Not applicable as the variance is less than 25%
7. Not applicable as the variance is less than 25%
8. As the business expands due to new equity investments, losses have been managed to a certain extent, and revenue has increased, impacting the ratio.
9. The company's increased the revenue
10. Not applicable as the variance is less than 25%

28 Comparatives

Previous year comparatives have been reclassified and regrouped wherever necessary, to conform to current years presentation.

As per our report of even date

For S R Yella & Associates
Chartered Accountants
Firm Reg. No.020959S

Srikanth Reddy Yella
Partner
Membership No. 240567

Place : Hyderabad
Date: May 13, 2026

For and on behalf of Board of Directors of
Amber Resojet Private Limited (Formerly Resojet Private Limited)
CIN: U32200TG2022PTC161655

Sachin Gupta
Director
DIN: 09532098

Place : Gurgaon
Date: May 13, 2026

Sudhir Goyal
Director
DIN: 01104230

Place : Gurgaon
Date: May 13, 2026

Amber Resojet Private Limited (Formerly Resojet Private Limited)
Ratio workings
(All amounts in INR in rupees unless otherwise stated)

S.No.	Particulars	FY 2025-2026	FY 2024-2025	FY 2023-2024
1	Current assets	27,41,53,789	28,24,85,622	17,60,08,832
2	Current liabilities	85,71,73,314	65,38,43,479	46,60,09,955
3	Working Capital	(58,30,19,526)	(37,13,57,857)	(29,00,01,124)
4	Total debt	83,14,83,973	74,58,18,041	67,91,25,963
5	Shareholder's equity	30,13,18,611	44,15,50,993	17,98,85,930
6	Inventories	13,46,64,973	16,56,41,935	7,66,66,128
7	Trade receivable	1,70,87,895	2,21,91,987	2,51,33,663
8	Trade payables	7,63,29,780	4,03,73,120	7,87,13,296
9	Capital employed = Networth + Debt + DTL	1,13,28,02,584	1,18,73,69,034	86,90,47,315
10	Time weighted average investments (FD Bal)	52,00,000	52,00,000	52,00,000
11	Earning before interest and taxes	(16,00,62,547)	(17,05,53,660)	(13,94,07,958)
12	Net profits after taxes Less Preference Dividend	(13,39,17,675)	(8,83,34,936)	(14,94,43,380)
13	Net Operating income	(7,58,26,941)	(9,58,66,902)	(8,99,57,243)
14	Revenue	38,92,88,606	37,54,57,977	13,40,58,730
15	COGS	36,63,83,179	38,23,52,290	14,51,33,695
16	Purchases, services and other expenses	41,02,47,488	51,75,43,770	25,26,09,632
17	Earnings available for debt service	(12,13,27,989)	(11,53,63,685)	(9,01,45,374)
18	Debt service	9,61,93,378	10,44,01,267	8,76,29,406