STATUTORY AUDIT REPORT

For the Financial Year Ended 31st March, 2026

VRV TECHSOL LIMITED

(CIN: U62090GJ2025PLC168305)

Regd. Office: Off.1113,Wingsbusinessbay, Nr.Fortune Hotel, 150ftrd, Mavdi, Rajkot, Rajkot, Gujarat, India, 360004.

Email: vrvtechsol@gmail.com

Prepared By:

M/s. D K KALYANI & ASSOCIATES

Chartered Accountants

FRN: 133089W

Office: 124/125 J. P. Towers, Nr. Atul Motor Show Room, Tagor Road, Rajkot – 360002.
Email: cadipesh.kalyani@gmail.com | Phone: +91-95746 00011

Nature of Audit:

Statutory Audit under the Companies Act, 2013

(Conducted in accordance with the provisions of Section 143 of the said Act)

Report Date: 26th May, 2026

Place: Rajkot

Independent Auditor's Report

To the Members of
VRV TECHSOL LIMITED [U62090GJ2025PLC168305]

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the annual financial statements of **VRV TECHSOL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss and the Cash Flow Statement of the Company for the period from 30th September, 2025 (date of incorporation) to 31st March, 2026, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2026, its profit or loss and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

Emphasis of Matter

We draw attention to Note 2.31 of the financial statements, which describes that the Company was incorporated on 30th September, 2025, and this being its first year of operations, the Company is primarily engaged in the business of manufacturing of artificially dehydrated fruits and vegetables. The Company is in its early stage of development and is in the process of establishing its commercial operations. Accordingly, no comparative financial information for the previous year has been presented.

Our opinion is not modified in respect of this matter.

D K Kalyani & Associates Chartered Accountants Firm 133089W

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board'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 inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

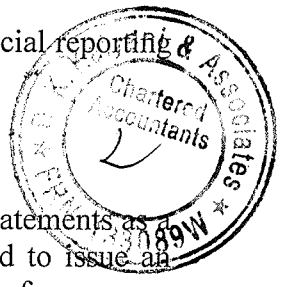
If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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 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 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 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, 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.

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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.

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.

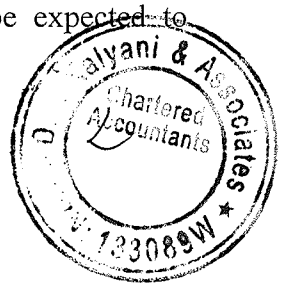
• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ('CARO 2020'), issued by the Central Government in terms of section 143(11) of the Act, is applicable to the Company for the period ended 31 March 2026.

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

   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

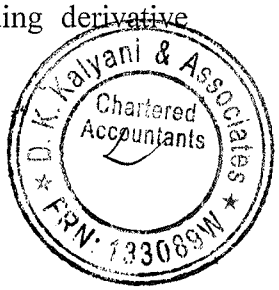
   f) Reporting on the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls is not applicable to the Company in terms of the notification issued by the Ministry of Corporate Affairs dated 13 June 2017.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Companies Act, 2013, as amended, according to the information and explanations given to us, no remuneration has been paid/provided by the Company to its directors during the year. Accordingly, the provisions of Section 197 of the Act are not applicable during the year.

   h) With respect to the other matters to be included in the Auditor's report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 litigations which would have impact on its financial position.

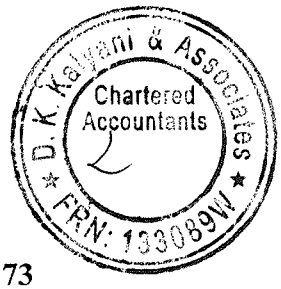
      ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.



iii. There were no amounts which are required to be transferred to the investor education and protection Fund by the company.

iv. Pursuant to Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended), we report that the Company has maintained its books of account using accounting software; however, the audit trail (edit log) feature, as required under Rule 3(1) of the Companies (Accounts) Rules, 2014, was not enabled during the year ended 31st March, 2026. Accordingly, we were unable to verify the audit trail functionality of such accounting software.

For D. K. KALYANI & ASSOCIATES
Chartered Accountants
FRN: 133089W



Place:- Rajkot
Date:- 26/05/2026
UDIN:-26124173HXMZIF9327

CA Dipesh K Kalyani
(Partner)
Membership No.: 124173

Annexure – A to the auditor's report

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 Companies Act, 2013, we report that:

1. Fixed Asset:

a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.

b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

c. The title deeds of immovable properties are held in the name of the company.

d. According to the information and explanation given to us and based on verification, the Company has not revalued its Property, Plant and Equipment hence clause (1)(d) of the order not applicable

e. As explained to us by the management of the company, there have not been any proceedings initiated or pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder during the current reporting period or as at the balance sheet date.

2. Inventory:

(a) The Company is engaged in the business of providing services and does not hold any physical inventory. Accordingly, the requirements relating to physical verification of inventory and reporting on discrepancies under clause 3(ii)(a) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

3. Loans, Guarantee and Advances given:

The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

Further, the Company has not provided any guarantee, security or advances in the nature of loans during the year. Accordingly, the provisions of clause 3(iii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

4. Loans, Guarantee and Advances to Director of Company:

The company has complied with provisions of section 185 & 186 in respect of loans, investments, guarantees, and security except to the extent of:

(Amt. Rs. In Lakhs)

S.No.	Non-compliance of Section 186	Remarks, if any		
		Name of Company/ Party	Amount Involved	Balance as at Balance Sheet Date

Kalwani & Associates Chartered Accountants FRN. 133089W

1.	Investment through more than two layers of investment companies	NIL	NIL	NIL
2.	Loan given or guarantee given or security provided or acquisition of securities exceeding the limits without prior approval by means of a special resolution	NIL	NIL	NIL
3.	Loan given at rate of interest lower than prescribed	NIL	NIL	NIL
4.	Any other default	NIL	NIL	NIL

5. Deposits:

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6. Maintenance of costing records:

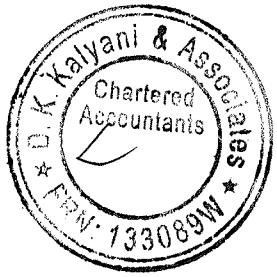
As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.

7. Deposit of statutory liabilities:

- According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st March, 2026 for a period of more than six months from the date they became payable, except:

Name of Statute	Nature of Dues	Amount (Rs. In Lakhs)	Period for which the amount relates	Due Date	Date of Payment	Remarks, If any
NIL						

- According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.



8. Default in repayment of borrowings:

In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.

9. Funds raised and utilisation:

Based on our audit procedures and according to the information given by the management, the money raised by way of term loans have been applied for the purpose for which they were obtained. Further Management has confirmed that transactions undertaken with sister concerns are bonafide and at arms-length price.

10. Fraud and whistle-blower complaints:

According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

11. Managerial Remuneration:

The Company is a public limited company. However, no managerial remuneration has been paid or provided by the Company during the year. Accordingly, reporting under clause 3(xi) of the Companies (Auditor's Report) Order, 2020 to this extent is not applicable.

12. Nidhi Company:

The company is not a Nidhi Company. Therefore, clause (xii) of the order is not applicable to the company.

13. Related Party Transactions:

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

14. Internal Audit:

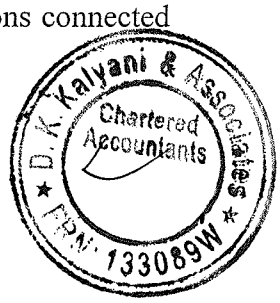
The company have an internal audit system commensurate with the size and nature of its business.

15. Preferential allotment:

The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

16. Non Cash Transactions:

The company has not entered into non-cash transactions with directors or persons connected with him.



17. Cash Losses:

The company has incurred cash losses in the financial year which are as under:-

Particulars	FY 2025-26	FY 2024-25
Cash Loss	0.58	NA

18. Resignation of Statutory Auditors:

There is no instance of resignation of the statutory auditors occurred during the year.

19. Material uncertainty on meeting liabilities:

No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

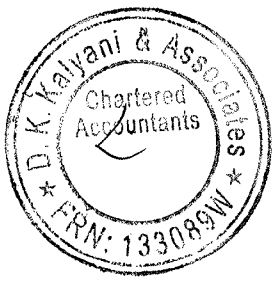
20. Transfer to fund specified under Schedule VII of Companies Act, 2013

CSR provision does not apply to company, Hence company does not require to transfer unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

21. Registration under RBI act:

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For D. K. KALYANI & ASSOCIATES
Chartered Accountants
FRN: 133089W



Place:- Rajkot
Date: 26.05.2026
UDIN: 26124173HXMZIF9327

CA Dipesh K Kalyani
(Partner)
Membership No.: 124173

Annexure - B to the Auditor's Report

The Annexure referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date

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

We have audited the internal financial controls over financial reporting of **VRV Techsol Limited** ('the Company'), as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

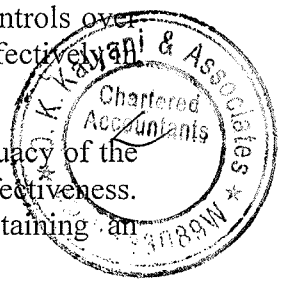
Management's Responsibility For Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an



understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

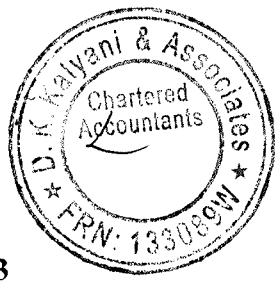
Meaning Of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations Of Internal Financial Controls Over Financial Reporting

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

For D. K. KALYANI & ASSOCIATES
Chartered Accountants
FRN: 133089W



Place:- Rajkot
Date: 26.05.2026
UDIN:26124173HXMZIF9327

CA Dipesh K Kalyani
(Partner)
Membership No.: 124173

VRV TECHSOL LIMITED

Company Information :

Vrv Techsol Limited [U62090GJ2025PLC168305] is a Limited Company incorporated on 30-09-2025. It is classified as Non-govt company and is registered at Registrar of Companies, Ahmedabad. Its authorized share capital is Rs.1,00,000/- and its paid up capital is Rs.1,00,000/-. It is primarily engaged in the business of development and maintenance of all types of business applications.

Company is registered at Off.1113, Wings business bay, Nr.Fortune Hotel, 150ftrd, Mavdi, Rajkot, Rajkot, Gujarat, India, 360004.

Management of Vrv Techsol Limited is as follows:

Sr. No.	Name of person	Designation
1.	Mitulkumar Sureshchandra Vasa	Director
2.	Avni Mitulbhai Vasa	Director
3.	Brijesh Narendrabhai Kular	Director

1. Significant Accounting Policy of company

1.1 Basis of Preparation of Financial Statement

a. Accounting Convention: -

Financial statements have been prepared in accordance with Indian GAAP, comprising Accounting Standards under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, and relevant amendments.

Prepared on accrual basis and historical cost convention.

b. Use of Estimates and Judgments

The preparation of financial statement in conformity with accounting standard requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affects the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statement and reported amounts of revenue and expenses during the period. Accounting estimates could change form period to period. Actual result could differ from those estimates. As soon as the Management is aware of the changes, appropriate changes in estimates are made. The effect of such changes is reflected in the period in which such changes are made and, if material, their effect is disclosed in the notes to financial statement.

D. K. Kalyani & Associates Chartered Accountants

c. Current and Non - Current Classification

Assets or liabilities are classified as current if they are expected to be realized or settled within the operating cycle (12 months), or if the company cannot defer settlement beyond 12 months.

All other assets and liabilities are non-current.

1.2 Basis of Preparation

a) Presentation and Disclosure of Standalone Financial Statements

These standalone financial statements have been prepared as per "Schedule - III" notified under the Companies Act, 2013. Previous year figures are **not applicable** as this is the first year of incorporation.

b) Property, Plant & Equipment and Intangible Assets:-

i. The company has adopted Cost Model to measure the gross carrying amount of fixed assets.

ii. Tangible Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost includes the purchase price and all other attributable costs incurred for bringing the asset to its working condition for intended use.

iii. Intangible assets are stated at the consideration paid for acquisition and customization thereof less accumulated amortization.

iv. Cost of fixed assets not ready for use before the balance sheet date is disclosed as Capital Work in Progress.

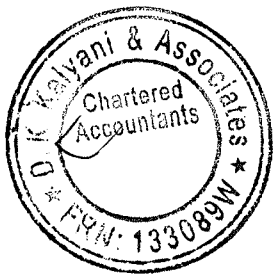
v. Cost of Intangible Assets not ready for use before the balance sheet date is disclosed as Intangible Assets under Development.

c) Depreciation / Amortisation : -

Depreciation has been provided under Written Down Method at the rates prescribed under schedule II of the Companies Act, 2013 on single shift and Pro Rata Basis to result in a more appropriate preparation or presentation of the financial statements.

In respect of assets added/sold during the year, pro-rata depreciation has been provided at the rates prescribed under Schedule II.

Intangible assets being Software are amortized over a period of its useful life on a Written Down basis, commencing from date the assets is available to the company for its use.



d) Impairment of Assets:-

An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior period is reversed if there has been a change in the estimate of the recoverable amount.

e) Retirement Benefits:-

a) Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognised in the period in which the employee renders the related service.

b) Employment Benefits:

i) Defined Contribution Plans:

The company does not have Defined Contribution Plans for post-employment benefit.

f) Revenue Recognition :-

- Revenue includes interest on investments, dividends, and other income from holding operations.
- Recognized when it is probable that economic benefits will flow and the amount can be measured reliably.
- Dividend income is recognized when the right to receive payment is established.
- Interest income is recognized on a time-proportion basis.

g) Related Party Disclosure:-

The Disclosures of Transaction with the related parties as defined in the related parties as defined in the Accounting Standard are given in notes of accounts.

h) Accounting for Leases:-

A lease is classified at the inception date as finance lease or an operating lease. A lease that transfers substantially all the risk and rewards incidental to the ownership to the Company is classified as a finance lease.

The Company as a lessee:

a) Operating Lease:- Rental payable under the operating lease are charged to the Standalone Statement of Profit and Loss on a Straight line basis over the term of the relevant lease.

b) Finance Lease:- Finance lease are capitalized at the commencement of the lease, at the lower of the fair value of the property or the present value of the minimum lease payments. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation. Lease payments are apportioned between finance charges and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against the income over the period of the lease.

The Company has not provided any of its assets on the basis of operating lease or finance lease to others.

i) Cashflow:-

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals of past or future cash receipts and payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

j) Earnings Per Share :-

The Company reports the basic and diluted Earnings per Share (EPS) in accordance with Accounting Standard 20, "Earnings per Share". Basic EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the Net Profit or Loss attributable to the Equity Shareholders for the year by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all potential Equity Shares, except where the results are Anti - Dilutive.
The weighted average number of Equity Shares outstanding during the period is adjusted for events such a Bonus Issue, Bonus elements in right issue, share splits, and reverse share split (consolidation of shares) that have changed the number of Equity Shares outstanding, without a corresponding change in resources.

k) Taxes on Income :-

1. **Current Tax: -**
   Provision for current tax is made after taken into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

2. Deferred Taxes:-

Deferred Income Tax is provided using the liability method on all temporary difference at the balance sheet date between the tax basis of assets and liabilities and their carrying amount for financial reporting purposes.

I. Deferred Tax Assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available in the future against which this items can be utilized.

II. Deferred Tax Assets and liabilities are measured at the tax rates that are expected to apply to the period when the assets is realized or the liability is settled, based on tax rates (and the tax) that have been enacted or enacted subsequent to the balance sheet date.

l) Discontinuing Operations:-

During the year the company has not discontinued any of its operations.

m) Provisions Contingent liabilities and contingent assets:-

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as Contingent Liability.

A disclosure for a Contingent Liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation is reported as Contingent Liability. In the rare cases, when a liability cannot be measures reliable, it is classified as Contingent Liability. The Company does not recognize a Contingent Liability but disclosed its existence in the standalone financial statements.

n) Event after Reporting Date:-

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is

adjusted within the standalone financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

All the events occurring after the Balance Sheet date up to the date of the approval of the standalone financial statement of the Company by the board of directors on **26.05.2026** have been considered, disclosed and adjusted, wherever applicable, as per the requirement of Accounting Standards.

Note: Since there is no Subsidiary of reporting entity so AS - 21, 23, & 27 is not applicable.

VRV TECHSOL LIMITED

Registered Office : Off.1113,Wings business bay, Nr.Fortune Hotel, 150ftrd, Mavdi, Rajkot, Rajkot, Gujarat, India, 360004

[CIN : U62090GJ2025PLC168305]

Balance Sheet as at 31st March, 2026

Particulars	Note No.	(Amt. Rs. in Lakhs) Figures as at the end of current reporting period	(Amt. Rs. in Lakhs) Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
a) Share Capital	2.1	1.00	-
b) Reserves and Surplus	2.2	(0.92)	-
c) Money received against Share warrants		-	-
(2) Share Application money Pending allotment			
(3) Non-Current Liabilities			
a) Long-Term Borrowings	2.3	2.39	-
b) Deferred Tax Liabilities(Net)	2.4	-	-
c) Other Long -Term Liabilities		-	-
d) Long Term Provisions	2.5	-	-
(4) Current Liabilities			
a) Short-Term Borrowings	2.6	-	-
b) Trade Payables	2.7	-	-
c) Other Current Liabilities	2.8	-	-
d) Short Term Provisions	2.9	0.10	-
TOTAL		**2.57**	-
II. ASSETS			
(1) Non- Current Assets			
a) Property, Plant & Equipments & Intangible Assets			
i) Property, Plant & Equipments	2.10	-	-
ii) Intangible Assets	2.10	0.86	-
iii) Capital Work in Progress		-	-
iv) Intangible Assets under development		-	-
b) Non-Current Investments		-	-
c) Deferred Tax Assets(Net)	2.4	0.00	-
d) Long -Term loans and Advances	2.11	-	-
e) Other non-current Assets	2.12	0.22	-
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	2.13	-	-
c) Trade Receivables	2.14	-	-
d) Cash and cash equivalents	2.15	1.30	-
e) Short-Term Loans and Advances	2.16	-	-
e) Other current Assets	2.17	0.18	-
TOTAL		**2.57**	-

Significant Accounting policies and notes to Financial Statements (1 & 2.1 to 2.31)

For and on behalf of the Board

Mitulkumar S Vasa
(Director)
DIN: 07789750

Avni M Vasa
(Director)
DIN: 08494957

Place : RAJKOT
Date : 26/05/2026

Auditor's Report
As per our report of even date annexed

For D.K.KALYANI & ASSOCIATES
(Chartered Accountants)
Firm's Regn. No. 133089W

D.K. Kalyani & Associates ★ Chartered Accountants ★ FRN: 133089W

CA DIPESH KALYANI
M. No. 124173

UDIN:-26124173HXMZIF9327
Place : RAJKOT
Date : 26/05/2026

VRV TECHSOL LIMITED

Registered Office : Off.1113,Wings business bay, Nr.Fortune Hotel, 150ftrd, Mavdi, Rajkot, Rajkot, Gujarat, India, 360004

[CIN : U62090GJ2025PLC168305]

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

Particulars	Note No.	(Amt. Rs. in Lakhs) Figures as at the end of current reporting period	(Amt. Rs. in Lakhs) Figures as at the end of previous reporting period
Revenue from operations	2.18	0.42	-
Other income	2.19	0.00	-
Total Revenue		**0.42**	-
Expenses:			
Cost of Material Consumed	2.20	-	-
Change in Inventories	2.21	-	-
Employees Benefit expenses	2.22	-	-
Finance costs	2.23	0.08	-
Depreciation	2.24	0.24	-
Other expenses	2.25	1.02	-
Total expenses		**1.34**	-
Profit before exceptional & extraordinary items / prior period items and tax		**(0.92)**	-
Exceptional & extraordinary Items		-	-
Profit before Tax		**(0.92)**	-
Less			
Tax expense of Continuing operation:-			
(1) Current tax		-	-
(2) Tax Adjustment of Earlier Year		-	-
(2) Deferred tax		(0.00)	-
Profit from Continuing operation (after tax)		**(0.92)**	-
Earnings per equity share:			
(1) Basic		(0.00)	-
(2) Diluted		(0.00)	-
Significant Accounting policies and notes to Financial Statements	(1 & 2.1 to 2.31)		

For and on behalf of the Board

Mitulkumar S Vasa
(Director)
DIN: 07789750

Avni M Vasa
(Director)
DIN: 08494957

Place : RAJKOT
Date : 26/05/2026

Auditor's Report
As per our report of even date annexed

For D.K.KALYANI & ASSOCIATES
(Chartered Accountants)
Firm's Regn. No. 133089W

D.K. Kalyani & Associates * Chartered Accountants * FRN: 133089W

CA DIPESH KALYANI
M. No. 124173

UDIN:-26124173HXMZIF9327
Place : RAJKOT
Date : 26/05/2026

VRV TECHSOL LIMITED

Registered Office : Off.1113,Wings business bay, Nr.Fortune Hotel, 150ftrd, Mavdi, Rajkot, Rajkot, Gujarat, India, 360004

[CIN : U62090GJ2025PLC168305]

Cash Flow Statement for the year ended 31st March, 2026

PARTICULARS	(Amt. Rs. in Lakhs) Figures as at the end of current reporting period ₹	(Amt. Rs. in Lakhs) Figures as at the end of previous reporting period ₹
A. Cash Flow Arising From Operating Activities		
Net Profit before Taxes	(0.92)	-
Adjustment for :		
Depreciation	0.24	-
Interest on Loan	0.08	-
Audit Fees Provision	0.10	
Operating Profit Before Working Capital Changes	**(0.50)**	-
Adjustment For Working Capital Changes		
Change in Inventories	-	-
Changes in Trade receivable	-	-
Changes in other current assets	(0.18)	-
Change in Trade Payables	-	-
Changes in Short term borrowing	-	-
Changes in Short terms loan & Advances	-	-
Changes in other current liabilities	-	-
Net Cash Flow From Working Capital Changes	**(0.18)**	-
Cash Flow From Operating Activities	**(0.69)**	-
Less : Tax Paid	-	-
Net Cash Flow From Operating Activities	**(0.69)**	-
B. Cash Flow Arising From Investing Activities		
Changes in Other Non current assets	(0.22)	-
Purchase of Fixed Assets	(1.10)	-
Changes in Non-current investment	-	-
Net Cash Flow From Investing Activities	**(1.32)**	-
C. Cash Flow Arising From Financing Activities		
Long Term borrowings	2.39	-
Proceeds from issue of share capital	1.00	-
Finance Cost	(0.08)	
Net Cash Flow From Financing Activities	**3.31**	-
Net Decrease in Cash or Cash Equivalents	**1.30**	-
Opening Cash and Cash Equivalents	-	-
Closing Cash and Cash Equivalents	**1.30**	-

For and on behalf of the Board

Mitulkumar S Vasa
(Director)
DIN: 07789750

Avni M Vasa
(Director)
DIN: 08494957

Place: Rajkot
Date : 26/05/2026

Auditor's Report
As per our report of even date annexed

For D.K.KALYANI & ASSOCIATES
(Chartered Accountants)
Firm's Regn. No. 133089W

D.K. Kalyani & Associates * Chartered Accountants * FRN: 133089W

CA DIPESH KALYANI
M. No. 124173

UDIN:-26124173HXMZIF9327
Place : RAJKOT
Date : 26/05/2026

STATEMENT OF CHANGES IN EQUITY

Statement of Changes in Equity for the period ended 31st March, 2026

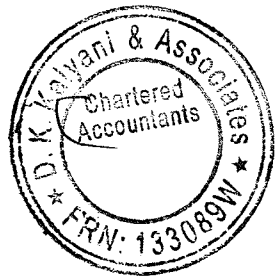
A. Equity Share Capital

(Amr. Rs. in Lakhs)

Balance at the beginning of the reporting period	Changes in equity share capital during the year	Balance at the end of the reporting period
0.00	1.00	1.00

B. Other Equity

	Share application on money pending allotment	Equity component of Compound financial instruments	Reserves and Surplus				Debt instruments through other comprehensive income	Equity instruments through other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of other Comprehensive Income (Specify Nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium Reserve	Other Reserves(Specify Nature)	Retained earnings								
Balance at the beginning of the reporting period	-	-	-			-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	(0.92)	-	-	-	-	-	-	-	(0.92)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-		-	-	-	-	-	-	-	-	-
Any Other Changes(to be specified)	-	-	-	-		-	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	-	-	-	-	-	(0.92)	-	-	-	-	-	-	-	(0.92)



EQUITY & LIABILITIES

Note No. 2.1 Share Capital

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Number	`	Number	`
Authorised				
10000 Equity Shares of ` 10/- each (PY : NIL)	10,000	1.00	-	-
	10,000	1.00	-	-
Issued Subscribed & Paid up				
10000 Equity Shares of ` 10/- each fully paid up (PY : NIL)	10,000	1.00	-	-
Total	**10,000**	**1.00**	-	-

Note:- all the figures except number of shares have been rounded off to Lakhs.

Note No. 2.1 (a) The Reconciliation of the No. of Shares outstanding at the beginning and at the end of the period

Particulars	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
	Number	`	Number	`
Equity Shares:				
Shares outstanding at the beginning of the year	-	-	-	-
Shares Issued during the year	10,000	1.00	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1.00	-	-

Note:- Equity shares of the Company were issued on 30 September 2025 at the time of incorporation of the Company.

Note No. 2.1(b) Right, Preferences and Restriction attached to Shares

Equity Shares

The Company has only one class of equity shares having a face value of ₹10 per share. Each shareholder is entitled to one vote per share held. In the event of liquidation of the Company, the equity shareholders shall be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.

Note No. 2.1 (c) Shares held by each sharesholder holding more than 5% of shares

Name of Shareholder	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Visaman Global Sale Limited	10000	100.00%	Nil	NA

Note No. 2.1 (d) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of current reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
Visaman Global Sale Limited	10,000	100.00%	NA	-	-	NA

Note No. 2.2 Reserves and Surplus

Particulars	Figures as at the end of the current reporting period	Figures as at the end of previous reporting period
	`	`
Retained earning:-		
Opening Balance	-	-
(+) Net Profit/(Loss) for the current year	(0.92)	
(-) Written Back in Current Year	-	
TOTAL(A)	**(0.92)**	
Security Premium Reserves:-		
Opening Balance	-	-
Addition During the year	-	
Less : Premium consumed in bonus issue	-	-
TOTAL(B)	-	-
Closing balance (A+B)	**(0.915)**	-

D. K. Kalyani & Associates Chartered Accountants FRN: 133089W

Note No. 2.3 Long Term Borrowings

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Non Current Maturities	Current Maturities	Non Current Maturities	Current Maturities
Secured Loan				
.....	-	-	-	-
Total (a)	-	-	-	-
Unsecured Loan				
Visaman Global Sales Limited	2.39	-	-	-
		-	-	-
Total (b)	2.39	-	-	-
Total (a+b)	2.39	-	-	-

Note No. 2.3 (a) Terms of Repayment of Loans

.....

Note No. 2.4 Deferred Tax Liabilities

In accordance with the accounting standard AS-22 "Accounting for tax on income" issued by "The Institute of Chartered Accountant of India" consequently deferred taxes have been recognised in respect of following items of timing differences between accounting income and taxable income.

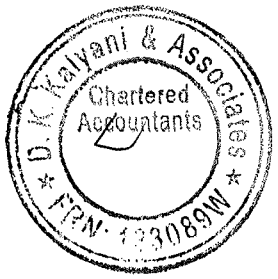
Items of timing difference	Accumulated Defereed Tax Assets/(Liabilities) as at 01.04.2025	(Charged)/Credit during the year	Balance Assets (Liabilities) as at 31.03.2026
Depreciation / Fixed Assets	-	0.00	0.00
Total	-	0.00	0.00

Note No. 2.5 Long Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Total	-	-

Note No. 2.6 Short Term Borrowing

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
From Bank (Secured)		
.....	-	-
From Bank (Unsecured)		
.....	-	-
Current Maturities of Long Term debts (Note no. 2.3)	-	-
Total	-	-



Note No. 2.7 Trade Payable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
.....	-	-
Total	-	-

Note No. 2.7 (a) The disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013, are as follows:

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Trade Payable		
(a). Total outstanding dues of Micro, Small and medium Enterprises	-	-
(b). Total outstanding dues of Other payable against expenses other than Micro, Small and Medium Enterprises.	-	-
Total	-	-

Note No. 2.7(b) Ageing Schedule of Trade Payable is as below

As at March 31, 2026

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME		-	-	-	-	-
Undisputed dues-Other		-	-	-	-	-
Disputed dues-MSME		-	-	-	-	-
Disputed dues-Other		-	-	-	-	-
Total Trade Payable	-	-	-	-	-	-

As at March 31, 2025

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed dues-MSME		-	-	-	-	-
Undisputed dues-Other		-	-	-	-	-
Disputed dues-MSME		-	-	-	-	-
Disputed dues-Other		-	-	-	-	-
Total Trade Payable	-	-	-	-	-	-

Note No. 2.8 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
.....	-	-
Total	-	-

Note No. 2.9 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Audit Fees Payable	0.10	-
Total	**0.10**	-

D.K. Kalyani & Associates Chartered Accountants FRN: 133089W

Note No:-2.10 Property, Plant & Equipment & Intangible Assets

(Amt. Rs. in Lakhs)

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	Figures as at the end of previous reporting period	Additions during year	Disposals during the year	Figures as at the end of current reporting period	Figures as at the end of previous reporting period	Depreciation for the year	On disposals	Figures as at the end of current reporting period	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`	`	`	`	`	`	`	`	`
Own assets										
i. Tangible Assets										
Office Equipments										
.....	-	-	-	-	-	-	-	-	-	-
Total (a)	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures										
.....	-	-	-	-	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-	-	-	-	-
Total Tangible Asstes(a+b)	-	-	-	-	-	-	-	-	-	-
ii. Intangible Assets										
Other										
Computer Application	-	1.10	-	1.10	-	0.24	-	0.24	0.86	-
Total (a)	-	1.10	-	1.10	-	0.24	-	0.24	0.86	-
Total Intangible Asstes(a)	-	**1.10**	-	**1.10**	-	**0.24**	-	**0.24**	**0.86**	-
Grand Total	-	**1.10**	-	**1.10**	-	**0.24**	-	**0.24**	**0.86**	-
Previous year's Figures	-	-	-	-	-	-	-	-	-	-
iii. Capital Work - in - progress										
.....	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Previous year's Figures	-	-	-	-	-	-	-	-	-	-

Note No. 2.11 Loan Term Loan & Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Unsecured, Considered Goods	-	-
Total	-	-

Note No. 2.11 (a) Loan & Advance in the nature of loan outstanding from prommters, directors, KMPs and related parties

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	`	%	`	%
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-
Total	-	0%	-	0%

Note No. 2.12 Other Non-Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Security Deposit (CDSL)	0.10	-
Security Deposit (MUFG)	0.10	-
Preliminery Expense	0.02	-
		-
Total	**0.22**	-

Note No. 2.13 Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Value and Certified by the Management		
Finished Goods	-	-
Raw Materials	-	-
Total	-	-

Note No. 2.14 Trade Receivable

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Unsecured, Considered Goods		
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	-	-
Other Trade receivables	-	-
Total	-	-

Note No. 2.14 (a) Trade Receivables ageing schedule

As at March 31, 2026

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		-	-	-	-	-	-
Undisputed-considered doubtful		-	-	-	-	-	-
Disputed-considered good		-	-	-	-	-	-
Disputed-considered doubtful		-	-	-	-		-
Total Trade Receivables	-	-	-	-	-		

D. K. Kalyani & Associates Chartered Accountants FRN: 133089W

As at March 31, 2025

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
Undisputed-considered good		-	-	-	-	-	-
Undisputed-considered		-	-	-	-	-	-
Disputed-considered good		-	-	-	-	-	-
Disputed-considered doubtful		-	-	-	-	-	-
Total Trade Receivables	-	-	-	-	-	-	-

Note No. 2.15 Cash & Cash Equivalent

Particulars	**Figures as at the end of current reporting period**	**Figures as at the end of previous reporting period**
	`	`
Balance with Bank -current A/c		
ICICI Bank CA - ****1261	1.30	-
Cash on hand	-	-
Total	**1.30**	-

Note No. 2.16 Short-Term Loans and Advances

Particulars	**Figures as at the end of current reporting period**	**Figures as at the end of previous reporting period**
	`	`
.....	-	-
Total	-	-

Note No. 2.17 Other Current Assets (Annexure - I)

Particulars	**Figures as at the end of current**	**Figures as at the end of previous**
	`	`
Balance With Revenue Authority	0.18	-
Total	**0.18**	-

D K Kalyani & Associates Chartered Accountants FRN: 133089W

Note No-2.18 Revenue from operations

(Amt. Rs. in Lakhs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Sales of Service	0.42	-
	0.42	-
Total	**0.42**	-

Note No-2.19 Other Incomes

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Kasar & rounding up	0.00	-
Total	**0.00**	-

Note No- 2.20 Purchases of Stock-In-Trade

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
.....	-	-
Total	-	-

Note No- 2.21 Change in Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Opening Stock of Finished Goods	-	-
Closing Stock of Finished Goods	-	-
Total	-	-

Note No-2.22 Employees Benefit expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
.....	-	-
Total	-	

D. K. Kalyani & Associates ★ Chartered Accountants ★ FRN: 133089W

Note No-2.23 Financial Cost

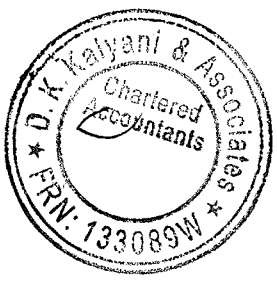
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Interest on Unsecured Loan	0.08	-
Bank Charges	0.00	-
Total	**0.08**	-

Note No-2.24 Depreciation and Amortisation Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Depreciation	0.24	-
Total	**0.24**	-

Note No-2.25 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	`	`
Indirect Expenses		
Audit Fees Expense	0.10	-
Interest on TDS	0.00	-
Office Rent Expense	0.25	-
Preliminery Expense W/o for the year	0.01	-
Professional Fees Expense	0.35	-
Statutory Fees Expense	0.31	-
Grand Total (a+b)	**1.02**	-



Note No. 2.26 Related Party Disclosure

(A) Related Parties and their relationship :

I. Key Management Personnel [Para 3(d) of AS-18]:

1	Mitulkumar Sureshchandra Vasa	Director
2	Avni Mitulbhai Vasa	Director
3	Brijesh Narendrabhai Kular	Director

II. Enterprises/Personnel under Significant Influence of Key Management Personnel and their Relatives [Para 3(e) of AS-18]:

Visaman Global Sales Ltd.	Holding Company
Visaman Infra Projects Pvt. Ltd.	Group Company

(B) Related Parties Transactions: (Amt Rs. in Lakhs)

Nature of Transaction	Nature of Transaction	Total Amount at the end of the Current Reporting period	Total Amount at the end of the Previous year
1. Transaction during the year Key Management Personnel			
.....	-	-	-
2. Enterprises in which Key Management Personnel is interested:			
Visaman Global Sales Ltd.	Interest On Unsecured Loan	0.08	-
Visaman Infra Projects Pvt. Ltd.	Service Income	0.42	-

Contingent Liabilities

Note No. 2.27 Claims against the company not acknowledged as debts:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.28 Estimated amount of contracts remaining to be executed on capital account and not provided for:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

Note No. 2.29 In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

Note No. 2.30 The ratios as per the latest amendment to Schedule III are as below:

	Particulars	Period ended March 31, 2026	Year ended March 31, 2025
1	**Current Ratio** (Total current assets/Current liabilities) [Current liabilities: Total current liabilities including Current maturities of non-current borrowings and lease obligations]	14.84	-
2	**Net Debt Equity Ratio** (Net debts/ Average equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - Cash and cash equivalents - Other balances with banks (including non-current earmarked balances)] [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	56.44	-
3	**Debt service coverage ratio** (EBIT/(Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current borrowings and lease obligations (excluding prepayments) during the period)) [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	(7.55)	-
4	**Return on Equity (%)** (Profit after tax (PAT)/ Average Equity) [Equity: Equity share capital + Other equity + Hybrid perpetual securities]	-1983%	-

D. K. Kalyani & Associates Chartered Accountants FRN: 133089W

5	**Inventory turnover ratio (in days)"** (Average inventory/Sale of products in days)	-	-
6	**Debtors turnover ratio (in days)** (Average trade receivables/Turnover in days) [Turnover: Revenue from operations]	-	-
7	**Trade payables turnover ratio (in days)** (Average Trade Payables/Expenses) [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses in respect of Retirement Benefits - Other expenses with respect to Royalty, Rates & Taxes, Provision for Doubtful Debts & Advances, Provision for Impairment and Foreign Exchange Gain/Loss]	-	-
8	**Net capital turnover ratio (in days)** (Average working capital/Turnover) [Working capital: Current assets - Current liabilities] [Current liabilities: Total current liabilities - Current maturities of long-term debt and leases] [Turnover: Revenue from operations]	607	-
9	**Net profit ratio (%)*** (Net profit after tax/Turnover) [Turnover: Revenue from operations]	-220%	-
10	**Return on Capital Employed (%)"** (EBIT/Average capital employed) [Capital Employed: Equity share capital + Other equity + Hybrid perpetual securities + Non current borrowings + Current borrowings + Current maturities of long-term debt and leases + Deferred tax liabilities] [EBIT: Profit before taxes +/(-) Exceptional items + Net finance charges] [Net finance charges: Finance costs - Interest income - Dividend income from current investments - Net gain/(loss) on sale of current investments]	-33.93%	-
11	**Return on investment (%)** (Net gain/(loss) on sale/fair value changes of mutual funds/Average investment funds in current investments)	-	-

Note No. 2.31 VRV Techsol Limited ("the Company") was incorporated on 30th September, 2025 under the provisions of the Companies Act, 2013, having its registered office in the State of Gujarat. This being the first financial period of the Company, the accompanying financial statements have been prepared for the period from 30 September 2025 to 31 March 2026. Accordingly, no comparative figures for the previous period have been presented.

For and on behalf of the Board

Mitulkumar S Vasa
(Director)
DIN: 07789750

Avni M Vasa
(Director)
DIN: 08494957

Place : RAJKOT
Date : 26/05/2026

For D.K.KALYANI & ASSOCIATES
(Chartered Accountants)
Firm's Regn. No. 133089W

D.K. Kalyani & Associates ★ Chartered Accountants ★ FRN: 133089W

CA DIPESH KALYANI
M. No. 124173

UDIN:26124173HXMZIF9327
Place : RAJKOT
Date : 26/05/2026

Annexure - I : Other Current Assets

(Amt Rs. in Lakhs)

Name of Supplier	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
a. Balance With Revenue Authority		
CGST Receivable	0.09	-
SGST Receivable	0.09	-
Total(a)	**0.18**	-
b. Advance Receivable in Cash or Kind		
b. other		
.....	-	-
Total(c)	-	-
Total Other current assets (a+b+c)	**0.18**	-

D. K. Kalyani & Associates ★ Chartered Accountants ★ FRN: 133089W

VRV TECHSOL LIMITED
As At 31ST March, 2026

Notes Forming Part of the Financial Statements

1. The previous year's figures have been reworked, regrouped, and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current annual financial statements and are to be read in relation to the amounts and other disclosures relating to the current financial year.

2. Credit and Debit balances of unsecured loans, sundry creditors, sundry Debtors, loans and Advances are subject to confirmation and reconciliation and therefore the effect of the same on profit could not be ascertained.

3. Based on the information given by the Company about Creditor's S.M.E. status, there is no amount due to such creditors outstanding for over 45 days as at 31st March 2026 except following:

Sr. No.	Particulars	Year Ended on 31st March 2026		Year Ended on 31st March 2025	
		Principal	Interest	Principal	Interest
I	Dues not paid before due date under MSME Act	Nil	Nil	Nil	Nil

4. **Earnings Per Share**

(Amt. Rs. In Lakhs)

Particulars	Year Ended on 31st March, 2026 (Rs.)	Year Ended on 31st March, 2025 (Rs.)
Profit / (Loss) after tax attributable to Equity Shareholders (A)	(0.92)	-
Weighted Number of Equity Share outstanding During the year (B) (In Nos.)	5014	-
Basic Earnings Per Share for each Share of Rs.10/- (A) / (B)	(18.34)	-
Basic Earnings Per Share for each Share of Rs.10/- (A) / (B)	(18.34)	

D. K. Kalyani & Associates * Chartered Accountants * FRN: 133089W

5. **Foreign Currency Transactions: -**

Expenditure in Foreign Currency: -

Particulars	Year ended on 31.03.2026 (Rs.)	Year ended on 31.03.2025 (Rs.)
NIL		

Earnings in Foreign Currency: -

Particulars	Year ended on 31.03.2026 (Rs.)	Year ended on 31.03.2025 (Rs.)
NIL		

6. **Notes forming part of accounts in relation to Micro and small enterprise**

1. Based on information available with the company, on the status of the suppliers being Micro or small enterprises, on which the auditors have relied, the disclosure requirements of Schedule III to the Companies Act,2013 with regard to the payments made/due to Micro and small Enterprises are given below :

(Amt. Rs. In Lakhs)

Sr. No.	Particulars	Year Ended on 31st March 2026		Year Ended on 31st March 2025	
		Principal	Interest	Principal	Interest
I	Amount due as at the date of Balance sheet	Nil	Nil	Nil	Nil
Ii	Amount paid beyond the appointed date during the year	Nil	Nil	Nil	Nil
Iii	Amount of interest due and payable for the period of delay in making payments of principal during the year beyond the appointed date	Nil	Nil	Nil	Nil
Iv	The amount of interest accrued and remaining unpaid as at the date of Balance sheet	Nil	Nil	Nil	Nil

D. K. Kalyani & Associates Chartered Accountants FRN: 133089W

For D. K. KALYANI & ASSOCIATES
Chartered Accountants
FRN: 133089W

Place:- Rajkot
Date: 26.05.2026
UDIN: 26124173HXMZIF9327

CA Dipesh K Kalyani
(Partner)
Membership No.: 124173