K. S. BOTHRA & CO.

CHARTERED ACCOUNTANTS

28B, SHAKESPEARE SARANI, 3RD FLOOR, NEELAMBER BUILDING, KOLKATA - 700017

PHONES : 3505 2006 / 3506 7178, Email : ksbothraco@gmail.com

INDIA

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF RE.ACT WASTE TECH PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **Re. Act Waste Tech Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss, and the Statement of Cash Flows for the year then ended, 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 Standalone Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its Profit for the year ended on that date.

Basis for Opinion

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

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 Standalone Financial Statements and our Auditor's Report thereon.

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

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

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

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.

Responsibility of Management 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 Standalone Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

We communicate with those charged with governance regarding, among other matters, the planed 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.

<u>Report on Other Legal and Regulatory Requirements</u>

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 Companies Act, 2013, we give in the Annexure 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) 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;

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

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

d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

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) 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 impact 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 were required to be transferred to the Investor Education and Protection Fund by the Company;

   iv) Based on the written representation received from the management that to the best of it's knowledge and belief,

      i. no funds have been advanced or loaned or invested by the Company to or in any other person(s) or entity(ies), 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. no funds have been received by the Company from any person(s) or entity(ies), 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

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iii. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v) During the year the Company has not declared any dividend;

vi) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, the same is not applicable to the Company, it being a private Company.

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE.ACT WASTE TECH PRIVATE LIMITED
(CIN: U37100WB2020PTC238337)
ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of Re.Act Waste Tech Private Limited on the Financial Statements for the year ended 31st March, 2026, we report that :

i. (a)(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has no intangible assets. Hence, clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) The Company has a program of physical verification of property, plant and equipment so as to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. The property, plant & equipment have been physically verified under a phased program of physical verification. According to the information and explanations given to us, no material discrepancy was noticed on such verification.

(c) The Company has no immovable property. Hence the clause 3(i)(a)(c) of the Order is not applicable to the Company.

(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 (including Right of Use assets) 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, no proceedings have been initiated or are pending against the Company as at 31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. (a) The Company does not have any inventory. Hence clause (ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits sanctioned in excess of ₹5 crores, in aggregate at any points of time during the year from banks or financial institutions. Hence, clause (ii)(b) of the Order is not applicable to the Company.

iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the provisions of clause 3(iii) (a) to (f) of the Order are not applicable to the Company.

K. S. BOTHRA & CO.
Chartered Accountants
KOLKATA

iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in clause 3(iv) of the Order are not applicable to the Company.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.

vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in clause 3 (vi) of the Order are not applicable to the Company.

vii. In respect of statutory dues, according to information and explanations given to us:

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including 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 have been regularly deposited by the Company with appropriate authorities in all cases during the year.

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in clause 3(viii) of the Order is not applicable to the Company.

ix. (a)Based on our audit and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of loans or borrowings from a financial institution, bank, Government or dues to debenture holders.

(b)Based on our audit and according to the information and explanations given to us the Company has not been declared as a wilful defaulter by any bank or financial institution.

(c)The Company has not taken any term loan during the year. Hence clause 3(ix)(c) of the Order is not applicable to the Company.

K.S. BOTHRA & CO. Chartered Accountants * KOLKATA *

(d) According to the information and explanation given to us and on our examination of the records of the Company, we are of the opinion that there are no funds raised on short term basis that have been used during the year for long term purpose.

(e) The Company has no subsidiaries, associates or joint ventures. Therefore, clause 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company has no subsidiaries, associates or joint ventures. Therefore, clause 3(ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has neither raised any money by way of initial public offer or further public offer (including debt instruments) nor taken any term loan during the year. Hence clause 3(x)(a) of the Order is not applicable.

(b) The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review. Hence clause 3(x)(b) of the Order is not applicable to the Company.

xi. (a) To the best of our knowledge and belief and according to the information and explanations given to us, no material fraud, by the Company or on the Company by its officers or employees, has been noticed or reported during the course of our audit.

(b) No report under sub-section (12) of section 143 of the Companies Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government is required to be filed during the year.

(c) As represented to us by the management no whistle-blower complaint has been received by the Company during the year.

xii. The Company is not a Nidhi Company, Hence clause 3(xii) of the Order is not applicable to the Company.

xiii. To the best of our knowledge and belief and according to the information and explanations given to us, the Company, in respect of transactions with the related parties, has complied with the provisions of Section 177 and 188 of Act, where applicable and has disclosed the details thereof in the Financial Statements, as required by the accounting standards and Act.

xiv. The Company does not require to have an Internal Audit System. Hence, clause 3(xiv) of the Order is not applicable to the Company.

xv. Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to section 192 of the Act, with Directors or persons connected with them. Hence clause 3(xv) of the Order is not applicable to the Company.

xvi. (a) Based on our audit and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence clause 3(xvi)(a) of the Order is not applicable to the Company.

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

(b)Based on our audit and according to the information and explanations given to us, during the financial year the Company has not conducted any Non-Banking Financial or Housing Finance activities. Hence clause 3(xvi)(b) of the Order is not applicable to the Company.

(c)Based on our audit and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence clause 3(xvi)(c) of the Order is not applicable to the Company

(d)Based on our audit and according to the information and explanations given to us, the Company does not have any CIC as part of its group. Hence clause 3(xvi)(d) of the Order is not applicable to the Company

xvii. The Company has not incurred cash losses in the current financial year. However the Company has incurred cash loss ₹ 1.99 Lakhs in the immediately preceding financial year.

xviii. There has been resignation of the statutory auditors during the year, there were no issues, objections or concerns raised by the outgoing auditors.

xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the standalonel financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is 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.

xx. The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, the clause 3(xx) of the Order is not applicable to the Company.

xxi. This being Companies (Auditor's Report) Order (CARO) report on the Standalone Financial Statements of the Company, the clause 3 (xxi) of the Order is not applicable to the Company.

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE.ACT WASTE TECH PRIVATE LIMITED
(CIN: U37100WB2020PTC238337)
Annapurna Apartment, Suite 1B, 1st Floor 23 Sarat Bose Road,Kolkata - 700020

BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	NOTE		(₹ IN LAKHS) 31.03.2026	31.03.2025
EQUITY AND LIABILITIES:				
Shareholders' Funds				
Share Capital	2		2.00	2.00
Reserve and Surplus	3		(38.36)	(43.71)
		(A)	**(36.36)**	**(41.71)**
Non-Current Liabilities				
Long Term Provisions	4		1.38	0.74
		(B)	**1.38**	**0.74**
Current Liabilities				
Short Term Borrowings	5		109.88	57.78
Other Current Liabilities	6		5.89	5.98
Short Term Provisions	7		0.03	0.01
		(C)	**115.80**	**63.77**
	TOTAL :	**(A+B+C)**	**80.82**	**22.80**
ASSETS:				
Non-Current Assets				
Property, Plant and Equipment & Intangible Assets:				
Property Plant and Equipments	8		0.22	0.60
Deferred Tax Assets (Net)	9		4.25	5.77
		(A)	**4.47**	**6.37**
Current Assets				
Trade Receivables	10		26.59	0.87
Cash and Cash Equivalents	11		3.35	4.52
Short Term Loans and Advances	12		46.41	10.09
Other Current Assets	13		0.00	0.95
		(B)	**76.35**	**16.43**
	TOTAL :	**(A+B)**	**80.82**	**22.80**

Significant Accounting Policies 1
Accompanying Notes form integral part of the Financial Statements.

As per our Report of even date

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. Bothra

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE. ACT WASTE TECH PVT. LTD.
Rajeev Goenka
RAJEEV GOENKA
Director
DIN : 00181693

RE. ACT WASTE TECH PVT. LTD.
Vanshay Goenka
VANSHAY GOENKA
Director
DIN : 06444159

RE.ACT WASTE TECH PRIVATE LIMITED
(CIN: U37100WB2020PTC238337)
Annapurna Apartment, Suite 1B, 1st Floor 23 Sarat Bose Road,Kolkata - 700020

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	NOTE	(₹ IN LAKHS) 31.03.2026	31.03.2025
INCOME:			
Revenue From Operations	14	544.51	122.61
Other Income	15	1.18	0.27
Total income		**545.69**	**122.88**
EXPENSES:			
Purchases of Stock in Trade	16	502.31	94.03
Changes in Inventories of Finished Goods	17	0.00	1.21
Employee Benefits Expense	18	22.02	17.44
Finance Costs	19	11.81	6.69
Depreciation		0.38	0.45
Other Expenses	20	2.29	5.50
Total Expenses		**538.81**	**125.32**
Profit /(Loss)Before Tax		**6.88**	**(2.44)**
Less: Tax Expenses			
Deferred Tax		(1.52)	(0.26)
Income Tax for Earlier Years		(0.01)	0.00
		(1.53)	(0.26)
Profit/(Loss) After Tax		**5.35**	**(2.70)**
Earnings Per Equity Share:(₹)			
Basic & Diluted		26.73	(13.48)

Significant Accounting Policies 1
Accompanying Notes form integral part of the Financial Statements.

As per our Report of even date

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE. ACT WASTE TECH PVT. LTD.
Rajeev Goenka
RAJEEV GOENKA
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RE.ACT WASTE TECH PRIVATE LIMITED
(CIN: U37100WB2020PTC238337)
Annapurna Apartment, Suite 1B, 1st Floor 23 Sarat Bose Road,Kolkata - 700020

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

		(₹ IN LAKHS)	
		31.03.2026	**31.03.2025**
A. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit / (Loss) Before Tax		6.88	(2.44)
Adjustments for :			
Interest Income		(0.14)	(0.05)
Finance Costs		11.81	6.69
Depreciation		0.38	0.44
Gratuity (Provision)		0.65	0.00
Operating Profit Before Change in Working Capital.		**19.58**	**4.64**
Effect of Change in Working Capital:			
(Increase)/Decrease in Inventory		0.00	1.21
(Increase)/Decrease in Trade Receivables		(25.72)	8.13
(Increase)/Decrease in Loans and Advances		(34.27)	(0.42)
(Increase)/Decrease in Other Current assets		0.95	(0.95)
Increase/(Decrease) in Trade Payables		0.00	(0.50)
Increase/(Decrease) in Current Liabilities		(0.08)	(6.08)
Cash Flow from / (Used in) Operating activities .		**(39.54)**	**6.03**
Less: Tax Expenses:			
Income Tax (Paid) / Refund (Net)		(2.05)	0.40
Net Cash Generated from (Used in) Operating Activities	**(A)**	**(41.59)**	**6.43**
B. CASH FLOW FROM INVESTING ACTIVITIES :			
Interest Income		0.14	0.05
Net Cash Generated from Investing Activities.	**(B)**	**0.14**	**0.05**
C. CASH FLOW FROM FINANCING ACTIVITIES :			
Increase/(Decrease) in Unsecured Loans		52.09	2.57
Finance Costs		(11.81)	(6.69)
Net Cash Generated from / (Used in) Financing Activities	**(C)**	**40.28**	**(4.12)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(A+B+C)**	**(1.17)**	**2.36**
OPENING CASH AND CASH EQUIVALENTS		4.52	2.16
CLOSING CASH AND CASH EQUIVALENTS		**3.35**	**4.52**

Note:
1. The above Statement of Cash Flow has been prepared under Indirect Method as set out in Accounting Standard (AS)-3. "Cash Flow Statement"
2. Figures in bracket indicates cash outflows.

As per our Report of even date

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE. ACT WASTE TECH PVT. LTD.
Rajeev Goenka
RAJEEV GOENKA
Director
DIN : 00181693

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VANSHAY. GOENKA
Director
DIN : 06444159

RE.ACT WASTE TECH PRIVATE LIMITED
(CIN: U37100WB2020PTC238337)
23, SARAT BOSE ROAD, KOLKATA - 700020

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1. Basis of Preparation:

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

1.2. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

1.3. Revenue Recognition:

a) Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue for Sale of Products are recognized on dispatch of goods to customers which corresponds to transfer of significant risk and rewards of ownership of the goods to the buyer. Company earn a margin between recyclers and brand owners and no ownership of license is transferred in the name of the Company which is shown as sale of service in books of accounts. The items of income and expenditure are recognized on accrual basis.

b) Revenue for Operation includes: Trading in Scrape Pet Botte and EPR consultancy.
c) Interest income is recognized on time proportion basis.

1.4. Property, Plant and Equipment & Intangible Assets:

Property, Plant and Equipment & Intangible Assets are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price inclusive of duties (net of cenvat credit), taxes, incidental expenses and erection/commissioning expenses etc. upto the date the asset is ready for its intended use.

1.5. Depreciation:

a) Depreciation is provided on the Property, Plant and Equipment & Intangible Assets on Straight Line Method over the useful life of assets as prescribed in Part C of Schedule II of the Companies Act, 2013. Depreciation on assets purchased/sold during the year is charged on pro-rata basis.

b) Assets costing up to ₹ 5,000/- are depreciated fully in the year of purchase.

1.6 Inventories:

Inventories of stock-in-trade are valued at lower of cost and net realizable value.

RE. ACT WASTE TECH PVT. LTD.
Rajeev Goenka
RAJEEV GOENKA
Director
DIN : 00181693

K. S. BOTHRA & CO. Chartered Accountants KOLKATA

RE. ACT WASTE TECH PVT. LTD.
VANSHAY GOENKA
Director
DIN : 06444159

1.7 **Impairment of Assets:**
Impairment loss is recognised wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognised as an expense in the statement of Profit and Loss and carrying amount of the asset is reduced to its recoverable amount.

1.8 **Employee Benefits:**
Defined Benefit Plans
Unfunded Plan: The Company has a defined benefit plan for Post-employment benefit in the form of Gratuity.
Liability for the above defined benefit plan is provided on the basis of valuation, as at the Balance Sheet date, carried out by an independent actuary. The actuarial method used for measuring the liability is the Projected Unit Credit method.

1.9 **Borrowing Costs:**
Borrowing Costs are recognized as expenses in the year in which they are incurred.

1.10 **Provision, Contingent Liability and Contingent Assets:**
Provisions are recognised where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past event and the same is reviewed at each Balance Sheet date. Contingent Liabilities are generally not provided for in the accounts and are shown separately in Notes to the Financial Statements.

Contingent Assets are neither recognised or nor disclosed in financial statements.

1.11 **Taxation:**
Current tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is provided and recognised on timing difference between taxable income and accounting income subject to prudential consideration.

Deferred tax assets on unabsorbed depreciation and carry forward of losses are recognised since there is virtual certainty about availability of future taxable income to realize such assets.

1.12 **Earning Per Share:**
Basic Earnings per Share is calculated by dividing the net profit attributable to equity shareholders of the company by the weighted average number of equity shares outstanding during the period.
Diluted Earnings per share is calculated using the net profit attributable to the equity shareholders & Weighted Average number of Equity Shares & Potential Equity shares outstanding during the year.

1.13 **Operating Cycle:**
Based on the nature of Products/activities of the Company, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

1.14 **Cash and Cash Equivalents:**
Cash and cash equivalents in the statement of cash flows comprise of cash at bank and in hand.

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(CIN: U37100WB2020PTC238337)
Annapurna Apartment, Suite 1B, 1st Floor 23 Sarat Bose Road,Kolkata - 700020

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2026 AND STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON THAT DATE

	(₹ IN LAKHS) 31.03.2026	31.03.2025
2 **SHARE CAPITAL :**		
Authorised :		
150000 Equity Shares of ₹ 10/-each.	**15.00**	**15.00**
Issued, Subscribed and Paid up :		
20000 Equity Shares of ₹ 10/-each. fully paid up in cash.	2.00	2.00
	2.00	**2.00**

2.1 Reconcilition of No. of Outstanding Equity Shares at the beginning and at the end of the year.
There has been no change / movement in number of shares outstanding at the beginning and at the end of the reporting year.

2.2 Terms / rights attached to Equity Shares:
The Company has single class of shares referred to as Equity Shares having a par value of ₹10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

2.3 Shareholders holding more than 5% of the Shares of the Company

		31.03.2026		31.03.2025	
Sl. No.	Shareholder's Name	No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Cool Caps Industries Limited	19000	95.00	19000	95.00
2	Rajeev Goenka (Nominee Shareholder) *	1000	5.00	1000	5.00

*Beneficial Owner is Cool Caps Industries Limited

2.4 Shares Held by Promoters at the End of the year

		31.03.2026		31.03.2025	
Sl. No.	Promoter's Name	No. of Shares	% of Holding	No. of Shares	% of Holding
1	Cool Caps Industries Limited	19000	95.00	19000	95.00
2	Rajeev Goenka (Nominee Shareholder) *	1000	5.00	1000	5.00

*Beneficial Owner is Cool Caps Industries Limited

Note: There has been no change in the Shareholding of Promoters during the Financial Year.

	31.03.2026	31.03.2025
3 **RESERVE AND SURPLUS :**		
Deficit in Statement of Profit & Loss		
Opening Balance	(43.71)	(41.01)
Add: Profit/(Loss) for the year	5.35	(2.70)
Closing Balance	**(38.36)**	**(43.71)**

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RE.ACT WASTE TECH PRIVATE LIMITED

Notes to the Financial Statements (Contd...)

8. PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS:

(₹ IN LAKHS)

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2025	Addition during the year.	As at 31.03.2026	Up to 31.03.2025	For the year.	Upto 31.03.2026	As at 31.03.2026	As at 31.03.2025
Property Plant and Equipment:								
Office Equipments	0.14	0.00	0.14	0.02	0.01	0.03	0.11	0.12
Computer	1.39	0.00	1.39	0.91	0.37	1.28	0.11	0.48
TOTAL (A)	**1.53**	**0.00**	**1.53**	**0.93**	**0.38**	**1.31**	**0.22**	**0.60**
Previous year's figures	1.53	0.00	**1.53**	0.48	0.45	**0.93**	**0.60**	

RE. ACT WASTE TECH PVT. LTD.

Rajeev Goenka

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Notes to the Financial Statements (Contd...)

	(₹ IN LAKHS) 31.03.2026	31.03.2025
4 LONG TERM PROVISIONS :		
Provision for Gratuity	1.38	0.74
	1.38	**0.74**
5 SHORT TERM BORROWINGS :		
Unsecured		
Loans from Related Parties	109.88	57.78
	109.88	**57.78**
6 OTHER CURRENT LIABILITIES :		
Statutory Dues.	0.64	0.28
Advance From Customers	1.18	1.44
Other Payables	4.07	4.26
	5.89	**5.98**
7 SHORT TERM PROVISIONS :		
For Gratuity	0.03	0.01
	0.03	**0.01**
9 DEFERRED TAX ASSETS(NET) :		
Deferred Tax Assets(Net)	5.77	6.03
Add Provision/(Reversal) during the year	(1.52)	(0.26)
	4.25	**5.77**

The Break up of Deferred Tax Assets & Liabilities as on 31.03.2026 as per Accounting Standard (AS)-22 -Accounting for Taxes on Income as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

	31.03.2026	31.03.2025
Particulars of Timing Difference:		
Net Written Down Value of Property, Plant and Equipment and Intangible Assets as per Books	0.22	0.60
Less: Written Down Value of Property, Plant and Equipment and Intangible Assets as per I.T. Block of Assets	0.32	0.50
	(0.10)	0.10
Add :Timing Difference due to Brought Forward Loss	16.43	22.84
Timing Difference as at the end of the year	16.53	22.94

	31.03.2026	31.03.2025
10 TRADE RECEIVABLES :		
(Unsecured, considered good)		
Trade Receivables	26.59	0.87
(For Ageing Analysis : Refer Note - 21)		
	26.59	**0.87**

RE. ACT WASTE TECH PVT. LTD.

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RE.ACT WASTE TECH PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	(₹ IN LAKHS) 31.03.2026	31.03.2025
11 CASH AND CASH EQUIVALENTS :		
Balance with a Scheduled Bank:		
In Current Account.	1.56	2.78
Cash on hand. (As certified)	1.79	1.74
	3.35	**4.52**
12 SHORT TERM LOANS AND ADVANCES :		
(Unsecured, considered good)		
Advances (Recoverable in cash or in kind)	37.77	7.45
Income Tax Payments	4.67	2.64
Balances with Government Authorities	3.97	0.00
	46.41	**10.09**
13 OTHER CURRENT ASSETS :		
EPR Registration Fee Receivable	-	0.95
	0.00	**0.95**
14 REVENUE FROM OPERATIONS:		
Sale of Products	259.01	-
Sale of Service	285.50	122.61
	544.51	**122.61**
15 OTHER INCOME :		
Interest Received :		
On IT Refund	0.14	0.05
Unclaimed Liabilities Written Back	1.04	0.22
	1.18	**0.27**
16 PURCHASE OF STOCK-IN-TRADE :		
Purchase of Goods	253.97	0.00
Purchase of EPR	248.33	94.03
	502.30	**94.03**
17 CHANGES IN INVENTORIES OF FINISHED GOODS :		
Opening Stock	-	1.21
Less: Closing Stock	-	-
	0.00	**1.21**

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RE.ACT WASTE TECH PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	(₹ IN LAKHS)	
	31.03.2026	31.03.2025
18 EMPLOYEE BENEFITS EXPENSE :		
Salaries and Other Benefits	21.37	17.04
Gratuity (Provision)	0.65	0.00
Staff Welfare Expenses	0.00	0.40
	22.02	**17.44**
19 FINANCE COSTS:		
Interest Paid		
To Realted Parties		
On Unsecured Loans	11.81	6.69
	11.81	**6.69**
20 OTHER EXPENSES :		
Auditors' Remuneration :		
For Audit	0.40	0.40
Advertisement	0.00	0.06
Bad Debts	0.00	0.66
Filing Fees	0.02	0.03
Legal & Professional Charges	0.86	0.55
Miscellaneous Expenses.	0.05	0.49
Printing & Stationery.	0.01	0.02
Rates and Taxes.	0.05	0.06
Sales Promotion Expense	0.00	2.46
Telephone Expenses	0.20	0.00
Travelling and Conveyance.	0.70	0.77
	2.29	**5.50**

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21. AGEING ANALYSIS OF TRADE RECEIVABLES :

1st April, 2025 to 31st March, 2026: (₹ IN LAKHS)

Particulars	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	
SECURED:						
Undisputed Trade Receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
UNSECURED:						
Undisputed Trade Receivables – considered good	25.93	0.66				26.59
Undisputed Trade Receivables – considered doubtful			-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
TOTAL	**25.93**	**0.66**	**-**	**-**	**-**	**26.59**

1st April, 2024 to 31st March, 2025:

Particulars	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	
SECURED:						
Undisputed Trade Receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
UNSECURED:						
Undisputed Trade Receivables – considered good						-
Undisputed Trade Receivables – considered doubtful	0.20	-	0.11	0.56	-	0.87
Disputed Trade Receivables – considered good	-	-	-	-	-	-
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-
TOTAL	**0.20**	**-**	**0.11**	**0.56**	**-**	**0.87**

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Notes to the Financial Statements (Contd...)

22. RATIO ANALYSIS:-

Sl No	Ratios	Particulars	2026		2025		Variance	% of Variance	Reason for Variance
			Numerator	Denominator	Numerator	Denominator			
i	Current Ratio	Current Assets/Current Liabilities	76.34	115.79	-	-			Due to increase in current assets and Current Liabilities in current year in comparison to previous year.
			0.66		0.26		0.40	153.85	
ii	Debt-Equity Ratio	Total Debt/Total Equity	(36.36)	109.87	-	-			Due to increase in Shareholders' Equity in the current year in comparison to previous year .
			-0.33		-1.35		1.02	75.56	
iii	Debt Service Coverage Ratio	Earning Available for Debt Servicing/(Interest + Installments)	19.08	11.81	-	-			Due to increase in Earnings in the current year in comparison to previous year.
			1.62		0.70		0.92	131.43	
iv	Return on Equity Ratio	Net Income/Average Shareholders Equity	5.35	(39.04)	(2.70)	(41.71)			Due to incresed in Income and Shareholder's Equity in the current year in comparison to previous year.
			-0.14		0.06		-0.20	333.33	
v	Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory	-	-	-	-			N.A.
			0.00		0.00		0.00	0.00	
vi	Trade Receivables Turnover Ratio	Credit Turnover/Average Trade Receivable	544.52	13.73	-	-			Due to increse in trunover in the current year in comparison to previous year.
			39.66		24.84		14.82	59.66	
vii	Trade Payables Turnover Ratio	Credit Purchase/Average Trade Payable	-	-	-	-			N.A.
			0.00		0.00		0.00	0.00	

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Rajeev Goenka

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Notes to the Financial Statements (Contd…)

22. RATIO ANALYSIS(CONTD..)

Sl No	Ratios	Particulars	2026		2025		Variance	% of Variance	Reason for Variance
			Numerator	Denominator	Numerator	Denominator			
viii	Net Capital Turnover Ratio	Turnover/Average Working Capital	544.52	2.99	-	-	184.74	7024.33	Due to increse in Trunover in the current year in comparison to previous year
			182.11		-2.63				
ix	Net Profit Ratio	Net Profit /Turnover	5.35	544.52	(2.70)	122.61	2.21	100.45	Due to incresed in Net Profit in the current year in comparison to previous year.
			0.01		-2.20				
x	Return on Capital Employed	Earning Before Interest & Tax (EBIT)/Average Capital Employed	18.69	83.83	-	-	-28.37	99.23	Due to increase in Earnings in the current year in comparison to previous year.
			0.22		28.59				
xi	Return on Investment	Net Income from Investments/Average Cost of Investment	-	-			0.00	0.00	N.A.
			0.00		0.00				

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(CIN: U37100WB2020PTC238337)
Annapurna Apartment, Suite 1B, 1st Floor 23 Sarat Bose Road,Kolkata - 700020

NOTES TO THE FINANCIAL STATEMENTS (Contd…...):

(₹ in Lakhs)

23 **Foreign Exchange Earnings & Outgo:**

i) Earnings in Foreign Currency	Nil	Nil
ii) Expenditure in Foreign Currency A/c - Import of Raw Material (CIF Value)	Nil	Nil

24. **Contingent Liabilities and Capital Commitments:**

(a) Contingent Liabilities	Nil	Nil
(b) Capital Commitments	Nil	Nil

25. **Related Party Disclosure**:

(A) Enterprises where key management personnel or their relatives have significant influence and other parties which are related with the key management personnel: (Where transactions have taken place).

Sl.No.	Name of the related parties	Relationship
01	Rajeev Goenka	Director
02	Vanshay Goenka	Director
03	Poonam Goenka	Director
04	Purv Flexipack Ltd.	Ultimate Holding Company
05	Cool Caps Industries Limited	Holding Company
06	Purv Ecoplast Pvt. Ltd.	Fellow Subsidiary Company
07	Purv Technoplast Pvt. Ltd.	Fellow Subsidiary Company
08	Rajeev Trading & Holdings Pvt. Ltd.	Group Company

Related party relationship in terms of Accounting Standard (AS)-18 Related Party Disclosure, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014, have been certified by the management and relied upon by the Auditors.

(B) Transactions during the year with related parties (Excluding Reimbursement):

(₹ in Lakhs)

Sl. No.	Nature of Transaction	Particulars	2026	2025
01.	Unsecured Loan taken/ (repaid) (Net)	Purv Flexipack Ltd	63.70	-
		Rajeev Trading & Holding Pvt. Ltd.	-	(67.95)
		Cool Caps Industries Ltd	(18.50)	56.51
02	Sales	Purv Flexipack Ltd	-	0.04
		Purv Ecoplast Pvt. Ltd.	-	0.24
		Cool Caps Industries Ltd	-	21.67
		Purv Films Pvt Ltd	-	3.38
03	Interest on Unsecured Loan	Purv Flexipack Ltd	0.12	-
		Cool Caps Industries Ltd	7.61	1.33
		Rajeev Trading & Holding Pvt Ltd	4.07	5.35

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(C) <u>Balances as on 31.03.2026:</u>

(₹ in Lakhs)

Nature of Transaction	Particulars	2026	2025
Unsecured Loan	Cool Caps Industries Limited Purv Flexipack Ltd	46.07 63.81	57.71 -

26. The Balance of Trade Receivables & Advance for customers are subject to confirmation.

27. **<u>Other Disclosures:</u>**

<u>Additional Regulatory Information</u>

<u>Amended Schedule III requires additional regulatory information to be provided in financial statements.</u>

a) **Title Deeds of Immovable Property**
The Company has no immovable property hence no disclosure is required to be given as such.

b) **Revaluation of Property, Plant and Equipment and Right -of- Use Assets**
The Company has not revalued any of its Property, Plant and Equipment (including Right-of-Use Assets) during the current reporting period and also for previous year's reporting period.

c) **Loans or Advances to Specified Persons**
The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are (a) repayable on demand, or (b) without specifying any terms or period of repayment

d) **Intangible Assets Under Development**
The Company does not have any intangible assets under development during the current and previous year reporting period.

e) **Details of Benami Property held: Additional Disclosure**
The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

f) **Borrowings Secured against Current Assets**
The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets the financial statements; hence no disclosure is required as such.

RE. ACT WASTE TECH PVT. LTD.

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g) **Wilful Defaulter**

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

h) **Relationship with Struck off Companies**

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such.

i) **Registration of Charges or Satisfaction with Registrar of Companies (ROC)**

There are no charges against the Companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period; hence no disclosures are required as such.

j) **Compliance with Number of Layers of Companies**

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such.

k) **Compliance with approved Scheme(s) of Arrangements**

The Company does not have any Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

l) **Utilization of Borrowed Funds and Share Premium**

(A) The Company has not advanced or loaned or invested funds (either borrowed funds or Share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall;

a) Directly or indirectly lent or invest in other person(s) or entity (ies) identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) Or

b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) that the Company shall;

(a) Directly or indirectly lend or invest in other person(s) or entity(ies) 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.

Hence no disclosure is required as such.

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m) **Undisclosed Income**

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which 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. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.

n) **Corporate Social Responsibility Activities**

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.

o) **Details of Crypto Currency or Virtual Currency**

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013

28. Previous year's figures have been regrouped / reclassified, wherever considered necessary in order to make them comparable with those of the current year.

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

M. K. BOTHRA
PARTNER
MEMBERSHIP NO. 051531
ICAI UDIN: 26051531CIKXMY5658
KOLKATA, THE 25TH DAY OF MAY, 2026

RE. ACT WASTE TECH PVT. LTD.

RAJEEV GOENKA
Director
DIN : 00181693

RE. ACT WASTE TECH PVT. LTD.

VANSHAY GOENKA
Director
DIN : 06444159

K. S. BOTHRA & CO. Chartered Accountants KOLKATA