

M/s R R Kumar & Co.

Chartered Accountants

Independent Auditor's Report

To the Members of M/s KANO HAR INTERNATIONAL PVT. LTD

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of

M/s KANO HAR INTERNATIONAL PVT. LTD which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss 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 March 31, 2026, and profit, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for



ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

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, in our opinion the same is not applicable on the company.

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

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.

a. 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.

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

c. 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.

d. 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.

e. 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:

1. The Company has no pending litigations.

2. The Company has no material foreseeable losses, as the company has no long term contracts.



3. The company has not declared any dividend as such no need to transfer amount to Investor Education and Protection Fund.

4. Audit Log not applicable, since books of accounts maintained on manual system of accounting.



For R.R Kumar & Co.
Chartered Accountants

R. Agarwal

(R.M. Agarwal)

Prop.

Place : Meerut

Date :- 14-08-26

UDIN: 26070170QPJINZ1837

Membership No. :- 070170

Registration No. :- 001515C

M/S KANO HAR INTERNATIONAL PVT. LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

1. SIGNIFICANT ACCOUNTING POLICIES

- (I) **Basis of Accounting:** The accounts are prepared on historical cost basis and in accordance with the applicable Accounting Standards. The company follows mercantile system of accounting and maintains its accounts on accrual basis except otherwise stated.
- (II) **Inventories:**
NA
- (III) **Depreciation:**
On all Property, Plant & Equipment, Written Down Value method in accordance with Schedule II to the Companies Act, 2013.
- (IV) **Revenue Recognition:**
Revenue is recognized on Accrual Basis.
- (V) **Property, Plant & Equipment:**
Property, Plant & Equipment are stated at cost of acquisition including incidental expenses, erection/ commission expenses, other apportioned expenses incurred during construction period and borrowing cost etc. up to the date the asset is put to use, if so required.
- (VI) **Investments:**
The Company has not made any Investment during the year.
- (VII) **Foreign Currency Transactions:**
The Company has not entered into any Foreign Currency Transactions.
- (VIII) **Retirement Benefits:**
No provision for the payment of Gratuity and other retirement benefits has been made as in the opinion of the management no retirement benefit has accrued to any of the employee during the year under report.
- (IX) **Borrowing Cost:**
No qualifying assets requiring capitalization of borrowing cost was constructed/ erected/ acquired during the year.
- (X) **Taxation:** Current Tax and Deferred Tax Assets are calculated and provided in accordance with AS-22 on Accounting for taxes on Income as issued by ICAI.



- (XI) **Change in Accounting Policy:** There is no change in accounting policies.
- (XII) Estimated amount of contracts remaining to be executed on capital account (net of Advances) and not provided for Rs. Nil
- (XIII) **Contingent liability:** N.A.
- (XIV) In the opinion of the Board of Directors Current Assets Loans & Advances are approximately of the value at which they are stated in the financial statements, if realized, in the ordinary course of business.
- (XV) Balances of Debtors and creditors as at the end of the year are subject to confirmations.
- (XVI) The previous year figures have been regrouped/reclassified, wherever necessary to conform the current year presentation.
- (XVII) There was no transaction with MSME during the year.
- (XVIII) During the relevant year the company has not taken loan from any bank.
- (XIX) No revaluation of any fixed asset has been made during the year.
- (XX) All the title deeds of Immovable Properties are held in the name of the company.
- (XXI) Loan given to related party M/s Kanohar Electricals Ltd, in which directors of borrower company are related to the directors of KIPL, has been repaid by the borrower.
- (XXII) No proceeding have been initiated against the company under the Benami Transaction (Prohibition) Act, 1988.
- (XXIII) No bank has declared the company a willful defaulter.
- (XXIV) The assessee had not availed any cash credit facility from bank and therefore No stock & debtors statement is required to be verified.
- (XXV) There is no dealing by the company during the relevant year with any company whose name has been struck off by the respective ROC.
- (XXVI) No filing of forms with the ROC required for satisfaction and creation/modification of charge, during the relevant year.
- (XXVII) The company has no relations with struck off companies in the year ending March 2025 & March 2026.



(XXVIII) No addition has been made to the returned income of the company in any assessment year, by the Income tax department during the year under consideration.

(XXIX) The company was not required to undertake CSR activities as per the provisions of companies act.

(XXX) The company has not made any dealing in the crypto currency / virtual currency during the year.

(XXXI) Figures in the financial statements are rounded off in hundred (00)

(XXXII) The Financial ratios of the company are as under :-

Sl. No.	Name of Ratio	Formula	31.03.2026	31.03.2025	Variance	Reason Of Variance
1	Current Ratio	Current Assets/Current Liabilities	426.49	771.18	-44.70%	Current Liab. Increased
2	Debt Equity Ratio	Total Debt/Share Holders Fund	NA	NA	NA	NA
3	Debt Service Coverage Ratio	PBIDT/Interest+Instalments	NA	NA	NA	NA
4	Return On Equity	PAT/Average Shareholders Fund	0.04	0.04	14.77%	NA
5	Inventory Turnover Ratio	Sales/Average Inventory	NA	NA	NA	NA
6	Trade Receivable Turnover Ratio	Sales/ Average Debtors	NA	NA	NA	NA
7	Trade Payable Turnover Ratio	Purchase/Average Trade Payable	NA	NA	NA	NA
8	Net Capital Turnover Ratio	Turnover/ Average Working Capital	0.07	0.08	-7.64%	NA
9	Net Profit Ratio	PAT/ Turnover	0.72	0.71	1.32%	NA
10	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities-DTL)	0.05	0.06	-14.59%	NA

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11	Return on Investment	PAT/ Holders Fund	Opening Share	0.04	0.05	-15.06%	NA
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(Virat Singhal)
Director
(DIN: 06898843)



(Aditya Singhal)
Director
(DIN: 06898835)

Auditors Report
In terms of our separate report of even date annexed.

Place : Meerut
Dated: 14-08-26
UDIN: 26070170QPJINZ1837

For R. R. Kumar & Co
Chartered Accountants
(Firm Regn. No. : 001515C)

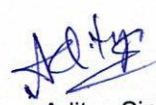



(R.M. Agarwal)
Proprietor
M.No. : 070170

M/S KANO HAR INTERNATIONAL PVT.LTD.**CIN : U74899DL1991PTC044351****Email ID: international@kanohar.com****Address : U-8 GREEN PARK MAIN NEW DELHI DL-110016****BALANCE SHEET AS AT 31.03.2026****RS. IN HUNDRED**

Particulars	Note	Figures as at the end of	
		Current Reporting Period	Previous Reporting Period
1. Shareholders Funds			
a) Share Capital	2	2,000.00	2,000.00
b) Reserves & Surplus	3	3,17,310.82	3,05,373.21
2. Non Current Liabilities			
a) Deferred Tax Liabilities (net)	4	197.57	194.60
3. Current Liabilities			
a) Trade Payables	5	300.00	300.00
a) Other Liabilities	6	269.31	-
Total		3,20,077.71	3,07,867.81
II ASSETS			
1. Non Current Assets			
a) Plant, Property , Equipment & Intangible Assets			
i) Tangible Assets	7	1,585.22	1,662.32
b) Non Current Investments	8	75,690.26	74,851.75
2. Current Assets			
a) Cash & Cash Equivalent	9	2,42,802.23	2,31,208.69
b) Short Term Loans & Advances	10	-	145.05
Total		3,20,077.71	3,07,867.81
Significant Accounting Policies	1		
Notes on Financial statements	2 to 14		


Virat Singhal
(DIRECTOR)
(DIN:-06898843)


Aditya Singhal
(DIRECTOR)
(DIN:-06898835)

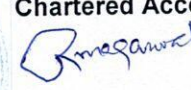
Auditor's Report

In terms of our separate report of even date annexed.

Date: 14-08-26

Place: Meerut

UDIN : 260701700PTJNZ1837

**FOR R.R. KUMAR & CO.**
Chartered Accountants
(RAKESH MOHAN AGARWAL)
Prop.

M/S KANO HAR INTERNATIONAL PVT.LTD.

CIN : U74899DL1991PTC044351

Email ID: international@kanohar.com

Address : U-8 GREEN PARK MAIN NEW DELHI DL-110016

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2026

RS. IN HUNDRED

Particulars	Note	Figures as at the end of	
		Current Reporting Period	Previous Reporting Period
Other income	11	16,498.53	18,818.17
		16,498.53	18,818.17
Expenses			
(a) Other expenses	12	486.31	778.09
(b) Depreciation and amortisation expense	6	77.10	81.05
		563.41	859.14
Total expenses			
Profit / (Loss) before tax		15,935.12	17,959.03
Tax expense:			
(a) Current tax expense for current year		3,994.53	4,515.46
(b) Income Tax for Earlier years		2.97	4.46
(c) Deferred tax			
		11,937.61	13,439.11
Profit / (Loss) for the year			
Earning Per Equity Share	13		
Basic		59.69	67.20
Diluted		59.69	67.20
Significant Accounting Policies	1		
Notes on Financial statements	2 to 13		


Virat Singhal
(DIRECTOR)
(DIN:-06898843)


Aditya Singhal
(DIRECTOR)
(DIN:-06898835)

Auditor's Report

In terms of our separate report of even date annexed.



FOR R.R. KUMAR & COMPANY
Chartered Accountants


(RAKESH MOHAN AGARWAL)
Prop.

Date: 14-08-26

Place: Meerut

UDIN: 26070170QPJIN21837

M/S KANO HAR INTERNATIONAL PVT.LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

NOTE 2	RS. IN HUNDRED	
SHARE CAPITAL	AS AT 31.03.2026	AS AT 31.03.2025
Authorised		
10,00,000 Equity Shares of RS. 10 each	1,00,000.00	1,00,000.00
	<u>1,00,000.00</u>	<u>1,00,000.00</u>
Issued, Subscribed and Paid Up		
20,000 Equity Shares of Rs. 10 each	2,000.00	2,000.00
	<u>2,000.00</u>	<u>2,000.00</u>

1.1 The details of Shareholders holding more than 5% shares:

Name of the Shareholder	As at 31st March 2026	As at 31st March 2025
	No. of Shares	No. of Shares
	% Held	% Held
Satyalata Family Trust	19,300.00	19,300.00
	96.50%	96.50%

1.2 The detail of shares held by promoter

Name of the Promoter	As at 31st March 2026			As at 31st March 2025		
	No. of Shares	% Held	% Change	No. of Shares	% Held	% Change
Satyalata Family Trust	19,300.00	96.50%		19,300.00	96.50%	0%
	<u>19,300.00</u>			<u>19,300.00</u>		

1.3 The reconciliation of the number of shares outstanding is set out below:

Particulars	As at 31st March 2026	As at 31st March 2025
	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	20,000.00	20,000.00
Add: Share Issued		
Equity Shares at the end of the year	<u>20,000.00</u>	<u>20,000.00</u>

	As On 31.03.26	As On 31.03.25
NOTE 3		
RESERVES AND SURPLUS		
a) General Reserve	5,000.00	5,000.00
b) Profit & Loss Account		
Opening Bal	3,00,373.21	2,86,934.10
Add: Addition during the year	11,937.61	13,439.11
Closing Balance	<u>3,12,310.82</u>	<u>3,00,373.21</u>
	<u>3,17,310.82</u>	<u>3,05,373.21</u>

	As On 31.03.26	As On 31.03.25
NOTE 4		
DEFERRED TAX LIABILITY		
Opening Balance	194.60	190.14
Related to Fixed Assets	2.97	4.46
Closing Balance	<u>197.57</u>	<u>194.60</u>



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M/S KANO HAR INTERNATIONAL PVT.LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

RS. IN HUNDRED

	As On 31.03.26	As On 31.03.25
NOTE 5		
TRADE PAYABLES		
-For other than goods		
R. R Kumar & Co.	300.00	300.00
	<u>300.00</u>	<u>300.00</u>

NOTE 6		
OTHER LIABILITIES		
Cheque issued but not present	64.61	-
I. Tax Payable A.Y. 2026-2027	204.70	-
	<u>269.31</u>	<u>-</u>

NOTE 8		
NON CURRENT INVESTMENTS		
(101400 Equity Shares of Rs.10 Each of Kanohar Electricals Ltd.)		24,851.75
(5,07,000 Equity Shares of Rs. 2 Each and 15,21,000 (Bonus Shares) of Rs. 2 each Kanohar Electricals Ltd.)	24,851.75	
Mutual Fund-ICICI Prudential (Folio No.-38234697/58)	10,148.67	10,000.00
Mutual Fund-JM Financial (Folio No.-78620694643)	10,143.93	10,000.00
Mutual Fund-Kotak (Folio No.-16646735/51)	10,203.42	10,000.00
Mutual Fund-Kotak (Folio No.-16671421/04)	10,198.89	10,000.00
Mutual Fund-Nippon India (Folio No.-470397339421)	10,143.60	10,000.00
	<u>75,690.26</u>	<u>74,851.75</u>

NOTE 9		
CASH AND CASH EQUIVALENT		
-Balance with banks		
SBI, Ganga Plaza	3,668.72	6,158.94
ICICI-8863 (Current)	5,522.08	1,427.25
-Cash in hand	43.74	43.74
Fixed Deposit with SBI & ICICI	2,30,151.16	2,05,000.00
Accrued Interest on FD SBI & ICICI	3,416.53	18,578.76
	<u>2,42,802.23</u>	<u>2,31,208.69</u>

NOTE 10		
SHORT TERM LOANS AND ADVANCES		
(Unsecured Considered Good)		
I.T. Refund due A.Y. 25-26 (net of Adv. Tax and TDS)	-	145.05
	<u>-</u>	<u>145.05</u>

NOTE 11		
OTHER INCOME		
Interest income		
Interest on Bank FD	15,658.48	12,513.06
Interest on Loan	-	6,291.89
Interest on Income Tax Refund	0.05	13.22
Short Term Profit on Sale of Mutual Fund	840.00	-
	<u>16,498.53</u>	<u>18,818.17</u>

NOTE 12		
OTHER EXPENSES		
Professional Fees	50.00	45.00
Fee & Taxes	52.00	12.00
House Tax	64.61	-
Bank Charges	10.85	6.75
Round Off	0.01	-
Intt. Reversed on FDR	8.84	414.34
Payment to Auditors		
-As Auditor	300.00	300.00
	<u>486.31</u>	<u>778.09</u>

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M/S KANO HAR INTERNATIONAL PVT. LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

NOTE NO. 13

Related Party Disclosure : (AS-18)

(A) Related Party and their Relationship

Enterprises over which key Managerial Personnel are able to exercise significant influence.

(1) Key Management Personnel	Relationship
Virat Singhal	Director
Aditya Singhal	Director

(B) Transaction With Related Party For The Year Ended 31.03.2026

NOTE NO. 14

EARNING PER SHARE (EPS)

PARTICULARS	As at 31st March,	As at 31st March,
	2026	2025
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	11,937.61	13,439.11
ii) Weighted Average number of equity shares used as denominator for calculating EPS	20,000.00	20,000.00
iii) Basic and Diluted Earnings per share	59.69	67.20
iv) Face value per equity share	10.00	10.00



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M/S KANO HAR INTERNATIONAL PVT. LTD.											
RS. IN HUNDRED											
NOTE 7 PLANTS, PROPERTY & EQUIPMENTS AS AT 31.03.2026 (AS PER COMPANIES ACT, 2013.)											
S.NO	PARTICULARS	GROSS BLOCK				TOTAL AS ON 31-03-2026	DEPRECIATION			NET BLOCK	
		COST as on 01-04-2025	More than 180 days	Less than 180 days	DEDUCTION DURING THE YEAR		TOTAL UPTO 31.03.2025	FOR THE YEAR	TOTAL AS ON 31.03.2026	WDV as on 31 March, 2026	WDV as on 31 March, 2025
1	Office at Delhi										
	Current Year	9,188.76	-	-	-	9,188.76	7,605.62	77.10	7,682.72	1,506.04	1,583.14
	Previous Year	9,188.76	-	-	-	9,188.76	7,524.57	81.05	7,605.62	1,583.14	1,664.19
2	Pop Up System										
	Current Year	1,583.58	-	-	-	1,583.58	1,504.40	-	1,504.40	79.18	79.18
	Previous Year	1,583.58	-	-	-	1,583.58	1,504.40	-	1,504.40	79.18	79.18
	Current Year	10,772.34	-	-	-	10,772.34	9,110.02	77.10	9,187.12	1,585.22	1,662.32
	Previous Year	10,772.34	-	-	-	10,772.34	9,028.97	81.05	9,110.02	1,662.32	1,743.37
COMPUTATION OF DEFERRED TAX LIABILITY											
W.D.V. as per Companies Act				1,585.22							
W.D.V. as per Income Tax				800.20							
Diff.				785.02							
Income Tax				172.70							
Add: Surcharge 10%				17.27							
Total Tax				189.97							
Add:- Education Cess @ 4%				7.60							
Total				197.57							
Already In Books				194.60							
				2.97							



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Aditya