

INDEPENDENT AUDITOR'S REPORT

To the Members of **KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss, the Statement of Cash Flows 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 Companies Act, 2013 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 Loss 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.

Key Audit Matters

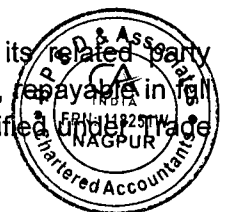
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.

Emphasis of Matter

If based on the work we have performed, we conclude that there are matters which need our emphasis in our report; we are required to report those matters.

We draw attention to the following matter:

- Under Note 7 – Trade Payables, the company has reported Rs. 1.55 Lakhs of trade payables which are outstanding for more than three years. These balances are subject to independent review by the management and reconfirmation and reconciliation with the creditor.
- Under Note 11 – Trade Receivables, the company has reported trade receivables amounting to Rs. 81.78 Lakhs that are outstanding for more than three years. These balances are subject to independent review by the management and reconfirmation and reconciliation with respective debtors. The Company has provided for doubtful debts to the tune of Rs. 50 Lakhs.
- Under Note 5 – Long Term Borrowings, the Company has converted amount due to its related party (Enterprise controlled by Directors), M/s. Kataline Limited as a loan at 8% p.a. interest rate, repayable in full after two years from 31st March 2026, by way of a bullet repayment. The same was classified under Trade Payables in the previous year.



- Under Note 14 – Other Income, the company has disclosed that During the year, on 06.02.2026, the Company assigned certain trademarks held in its name to its related party (Enterprise controlled by the Directors), M/s. Kataline Limited, by way of a full and complete assignment for a consideration of Rs. 1.65 lakhs. The aforesaid trademark rights had not been recognised as intangible assets in the books of account in earlier periods, as the recognition criteria prescribed under the applicable Accounting Standards, particularly with regard to the probability of future economic benefits and reliable measurement of cost, were not satisfied. Accordingly, the Company had refrained from recognising such rights as intangible assets in its financial statements. Pursuant to the assignment of the aforesaid trademarks during the year, the Company has realised consideration amounting to Rs. 1.65 lakhs. Since the income arising from the assignment does not relate to the Company's principal business operations, the same has been disclosed under "Other Income" in the financial statements.
- Under Note 14 – Other Income, the company has disclosed that on 05.07.2025, a portion of the land held by the Company at Mouza Hingna was compulsorily acquired by the Government for the construction of a gas pipeline. Out of the total land area of 10,117.10 sq. mtrs., an area of 12.095 sq. mtrs. was acquired for a consideration of Rs. 19.54 lakhs. Consequently, the gain arising from such compulsory acquisition has been recognised under Other Income in the Statement of Profit and Loss.

Information other than the financial statements and auditors' report thereon

The company's Board of Directors is responsible for the preparation of other information. The other information comprise the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not include 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 the audit or otherwise appears to be materially misstated.

If based on the work we have performed, we conclude that Other Information is materially misstated; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those charged with Governance for the Financial Statements

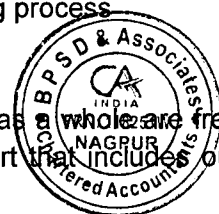
The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of 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 our audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 standalone financial statements.

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

- Identify and assess the risk 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 omission, misrepresentation, or 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 and Board of Directors.
- 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 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 statement represents the underlying transactions and events in a manner that achieves fair presentation.

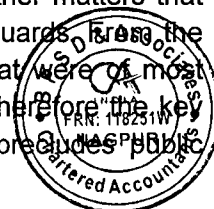
We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- i. planning the scope of our audit work and in evaluating the results of our work; and
- ii. to evaluate the effect of any identified misstatements in the financial statements.

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.

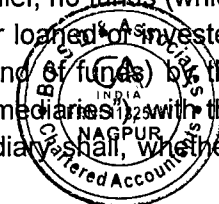
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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

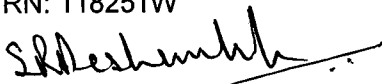
1. The Companies (Auditor's Report) Order 2020 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the company.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained 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 appears from our examination of those books.
 - c. The company does not have any branch offices and hence, reporting u/s 143(3)(c) of the Act is not applicable.
 - d. The Balance Sheet, the Profit and Loss Statement, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - e. In our opinion, the 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.
 - f. Based on our audit procedures performed, and as could be ascertained, there are no financial transactions or matters having adverse effect on the functioning of the Company;
 - g. On the basis of 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.
 - h. Based on our audit procedures performed, and as could be ascertained, we have nothing to report in relation to Section 143(3)(h) of the Act;
 - i. Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - j. 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 has been no delay in transferring amounts, required to be transferred, to the Investors Education and Protection Fund by the Company.
 - iv.
 - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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;
- b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
- c. Based on the audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared nor paid any dividend during the year.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility. However, the same was not seen activated during the year. Therefore, we are unable to comment on the operating effectiveness of the same and on any instance of the audit trail feature being tampered with. However, it does not have any material impact on the assertions being presented, which affects the true and fair view of the financial statements of the entity.

For & on behalf of
B P S D & ASSOCIATES
Chartered Accountants
FRN: 118251W




CA SHANTANU DESHMUKH
Partner
Membership No.: 103837
UDIN: 26103837AMXUGY8454
Nagpur, 05.09.2026

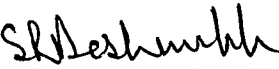
KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Balance Sheet As At 31st March, 2026

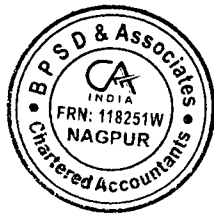
(Amount in Rs. Lakhs)

Particulars		Note No.	As At 31st March 2026	As At 31st March 2025
I	EQUITY AND LIABILITIES			
1	Shareholders Funds			
	(a) Share Capital	3	5.00	5.00
	(b) Reserves & Surplus	4	(58.50)	(17.03)
2	Share application money pending allotment		-	-
3	Non-Current Liabilities			
	(a) Long Term Borrowings	5	282.38	53.24
	(b) Deferred Tax Liabilities (Net)	6	7.32	6.98
4	Current liabilities			
	(a) Short Term Borrowings		-	-
	(b) Trade Payables	7	1.55	240.69
	(c) Other Current Liabilities		-	-
	(d) Short Term Provisions	8	0.65	0.55
	TOTAL		238.40	289.44
II	ASSETS			
1	Non-Current Assets			
	(a) Fixed Assets			
	(i) Tangible Assets	9	155.66	158.38
	(b) Non-Current Investments	10	14.19	13.13
2	Current Assets			
	(a) Inventories		-	-
	(b) Trade Receivables	11	31.78	81.78
	(c) Cash and Cash Equivalents	12	23.13	12.51
	(d) Short-Term Loans and Advances		-	-
	(e) Other Current Assets	13	13.64	23.63
	TOTAL		238.40	289.44
	Significant Accounting Policies	1, 2		
	Contingent Liabilities, Capital and Other Commitments			

As per our report of even date

For and on behalf of the Board


CA Shantanu Deshmukh
 Partner
 Membership No.: 103837
B P S D & Associates
 Chartered Accountants
 FRN.: 118251W
 UDIN: 26103837AMXUGY8454
 Place: Nagpur
 Date: 05.09.2026




Amit Thatte
 DIN - 01525877


Ketaki Thatte
 DIN - 01525878

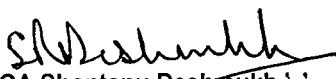
KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Profit and Loss Statement for the year ended 31st March, 2026

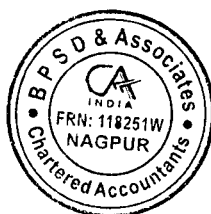
(Amount in Rs. Lakhs)

Particulars		Note No.	For the year ended 31st March 2026	For the year ended 31st March 2025
I	Revenue From Operations		-	-
II	Other Income	14	22.28	2.14
III	Total Revenue (I+II)		22.28	2.14
IV	Expenses:			
	Cost of Materials Consumed		-	-
	Employee Benefit Expense		-	-
	Finance Costs	15	0.01	0.01
	Depreciation and Amortisation Expense	9	2.65	3.23
	Other Expenses	16	60.76	0.10
	Total Expenses		63.42	3.34
V	Profit Before Exceptional and Extraordinary Items and Tax (III-IV)		(41.13)	(1.20)
VI	Exceptional Items		-	-
VII	Extraordinary Items		-	-
VIII	Profit Before Tax (V-VI-VII)		(41.13)	(1.20)
IX	Tax Expense:			
	(1) Current Tax		-	-
	(2) Deferred Tax	6	0.34	0.01
			0.34	0.01
X	Profit/(Loss) for the period (VIII-IX)		(41.47)	(1.22)
XI	Earnings per equity share (Amount in Rs.):	17		
	(1) Basic (Rs./Share)		(82.95)	(2.43)
	(2) Diluted (Rs./Share)		(82.95)	(2.43)

As per our report of even date

For and on behalf of the Board


CA Shantanu Deshmukh
 Partner
 Membership No.: 103837
B P S D & Associates
 Chartered Accountants
 FRN.: 118251W
 UDIN: 26103837AMXUGY8454
 Place: Nagpur
 Date: 05.09.2026




Amit Thatte
 DIN - 01525877


Ketaki Thatte
 DIN - 01525878

KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Note 1 - General Information

Kataline Construction Technologies Private Limited (hereinafter known as "the Company") was incorporated on 7th August 2001. The Company is engaged in the business of sale, purchase, import, export of Road Marking Paints and supplementary Consumables. It is mainly engaged into the activity of application of the Road Marking Paints on contract Basis.

Since the company is exploring new areas of business activities, it has stopped its current business activities. As a result, there were no significant transactions during the year requiring disclosure under the Accounting Standards. However, the Accounting Policies which the company has been historically adopting for the preparation of its financial statements are mentioned below.

Note 2 - Significant Accounting Policies

A. AS-1: BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements are prepared on an accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles in India. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 read with rule 7 of the Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 based on the nature of products and the time between the acquisition of assets for processing and their realization of cash and cash equivalents. The Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

B. AS-2: INVENTORY VALUATION

Items of Inventories i.e., Raw Materials, Work in Progress have been valued at Cost or Net Realizable Value whichever is lower. As at the balance sheet date, the company does not have any inventory.

C. AS-3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, term deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

D. AS-5: USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

E. AS-9: REVENUE RECOGNITION

- i. Revenue from the sale of service is recognized as when the provision of service gets completed and the invoice for the same is raised and certified.
- ii. Revenue from interest income is recognized on accrual basis.

Since the company is exploring new areas of business activities and has stopped its current business activities, no revenue has accrued to the company, except for interest income during the financial year 2025-26.



F. AS-10: PROPERTY, PLANT AND EQUIPMENT

Fixed assets are stated at their original cost net of tax/duty credits availed, if any, less accumulated depreciation. Administrative and other general overhead expenses that are specifically attributable to construction or acquisition of fixed assets or bringing the fixed assets to working condition are allocated and capitalized as a part of cost of the fixed assets. In case of new projects and in case of substantial modernization or expansion, expenditure incurred including interest on borrowings and financing costs of specific loans, prior to commencement of commercial production is capitalized to the cost of assets.

DEPRECIATION:

Depreciation is provided on written down value method over the useful life of the assets based on the life of assets as prescribed in Part C of Schedule II to the Companies Act, 2013. In respect of additions or extensions forming an integral part of existing assets and insurance spares, including incremental cost arising on account of translation of foreign currency liabilities for acquisition of Fixed Assets, depreciation is provided as aforesaid over the residual life of the respective assets.

G. AS-13: INVESTMENTS

Investments are classified into current and long-term investments. Current investments are stated at the lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, separately for each individual long-term investment.

H. AS-15: RETIREMENT BENEFITS TO EMPLOYEES

i. Provident Fund:

Contributions made at the prescribed rates to the appropriate authority are accounted for on accrual basis.

ii. Gratuity and Leave Encashment:

No provision for gratuity is made in the books of accounts. Expenses are recognized based on the amount of premium paid as a contribution to Group Gratuity Scheme.

During the current financial year, the company has not incurred any employee cost.

I. AS-16: BORROWING COST

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time the assets are substantially ready for their intended use. All other borrowing costs are recognized in Statement of Profit and Loss in the period in which they are incurred.

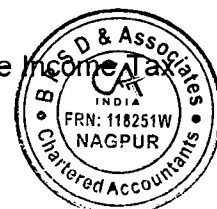
During the current financial year, the company does not have any borrowings or loans which carry interest costs and hence, reporting under AS – 16 is not applicable.

J. AS-20: EARNING PER SHARE

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of shares outstanding during the year.

K. AS-22: TAXES ON INCOME – CURRENT AND DEFERRED

Current tax is recognized based on assessable profit computed in accordance with the Income Tax Act, 1961 and at the prevailing tax rates.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. The carrying amount of deferred tax assets is reviewed at each Balance Sheet date for any write down, as considered appropriate.

No provision towards Income Tax has been made during the year considering the relevant provisions of the Income Tax Act, 1961. Provision for Deferred Tax is made after considering the timing differences on account of depreciation under the Income Tax Rules, 1962 as depicted in Note 6 – Deferred Tax Liabilities.

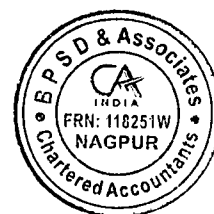
L. AS-29: PROVISIONS AND CONTINGENCIES

The company creates a provision when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made, where there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of obligation cannot be made.

M. AS-38: INTANGIBLE ASSETS

Assets identified as intangible assets will be stated at cost including incidental expenses thereto, if any. There are no intangible assets in the company as at the balance sheet date.

During the year, on 06.02.2026, the Company assigned certain trademarks held in its name to its related party (Enterprise controlled by the Directors), M/s. Kataline Limited, by way of a full and complete assignment for a consideration of Rs. 1.65 lakhs. The aforesaid trademark rights had not been recognised as intangible assets in the books of account in earlier periods, as the recognition criteria prescribed under the applicable Accounting Standards, particularly with regard to the probability of future economic benefits and reliable measurement of cost, were not satisfied. Accordingly, the Company had refrained from recognising such rights as intangible assets in its financial statements. Pursuant to the assignment of the aforesaid trademarks during the year, the Company has realised consideration amounting to Rs. 1.65 lakhs. Since the income arising from the assignment does not relate to the Company's principal business operations, the same has been disclosed under "Other Income" in the financial statements.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 3 - Share Capital

(Amount in Rs.)

3.1	Particulars	As At 31st March 2026		As At 31st March 2025	
		Number	Amount	Number	Amount
	Authorised Equity Shares of Rs. 10 each	50,000	5,00,000	50,000	5,00,000
	Issued Equity Shares of Rs. 10 each	50,000	5,00,000	50,000	5,00,000
	Subscribed & Paid up Equity Shares of Rs. 10 each fully paid	50,000	5,00,000	50,000	5,00,000
	Total	50,000	5,00,000	50,000	5,00,000

3.2 Details of Shares held by the Promoters

As at 31st March 2026			
Promoter Name	No. of Shares	% holding	% Change
Mr. Amit Arvind Thatte	41,000	82.00%	0.00%
Mrs. Ketki Amit Thatte	9,000	18.00%	0.00%

As at 31st March 2025			
Promoter Name	No. of Shares	% holding	% Change
Mr. Amit Arvind Thatte	41,000	82.00%	0.00%
Mrs. Ketki Amit Thatte	9,000	18.00%	0.00%

3.3 Reconciliation of number of shares outstanding at the beginning and at the end of reporting period

Particulars	As At 31st March 2026		As At 31st March 2025	
	Number	Amount	Number	Amount
At the beginning of the period	50,000	5,00,000	50,000	5,00,000
Add : Shares issued during the period	-	-	-	-
At the end of reporting period	50,000	5,00,000	50,000	5,00,000

3.4 Terms of equity shares -

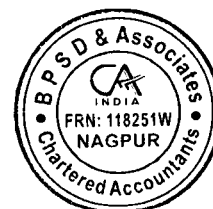
A) The Equity shares are issued at par having the face value of Rs. 10/- per share.

B) Voting Rights of Shareholders :- As per the number of shares held ranking pari passu in all respects.

C) In the event of Liquidation, the Equity Shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amount in proportion to their shareholding.

3.5 Name and number of shares held by shareholders holding more than 5% shares

Name of shareholder	As At 31st March 2026		As At 31st March 2025	
	Number of shares held	% holding	Number of shares held	% holding
Equity Shares				
Mr. Amit Arvind Thatte	41,000	82.00%	41,000	82.00%
Mrs. Ketki Amit Thatte	9,000	18.00%	9,000	18.00%
Total	50,000	100.00%	50,000	100.00%



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 4 - Reserves & Surplus

(Amount in Rs. Lakhs)

4.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Surplus in Statement of Profit and Loss		
	Balance at the beginning of the year	(17.03)	(15.81)
	Less: Prior Period Item	-	-
	Add : Income Tax Refund	-	0.00
	Add : Transfer from Statement of Profit and Loss	(41.47)	(1.22)
	Balance at the end of the year	(58.50)	(17.03)

Note 5 - Long Term Borrowings

(Amount in Rs. Lakhs)

5.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Secured:		
	Terms Loans-		
	i) From Banks	-	-
	Unsecured:		
	i) From Bank	-	-
	ii) From Related Parties - Kataline Limited	229.14	-
	iii) From Others Related Parties	53.24	53.24
		282.38	53.24
	Total	282.38	53.24

- 5.2 During the year, the Company had converted amount due to its associate concern, M/s. Kataline Limited as a loan at 8% p.a. interest rate, repayable in full after two years from 31st March 2026, by way of a bullet repayment. The same was classified under Trade Payables in the previous year.

Note 6 - Deferred Tax Liabilities (Net)

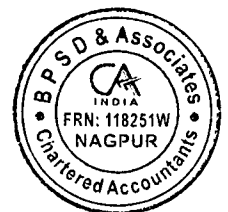
(Amount in Rs. Lakhs)

6.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Deferred Tax Liability		
	On account of -		
	Excess Depreciation as per Income Tax Act, 1961	7.32	6.98
	Net deferred tax Liabilities (Net)	7.32	6.98

Note 8 - Short Term Provisions

(Amount in Rs. Lakhs)

8.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Audit Fees Payable	0.65	0.55
	Total	0.65	0.55



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 7 - Trade Payables

For FY 2025-26

(Amount in Rs. Lakhs)

7.1

Particulars	Outstanding for following periods since due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables- Non Disputed	-	-	-	1.55	1.55
Trade Payables- Disputed	-	-	-	-	-
					1.55

For FY 2024-25

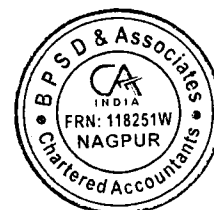
(Amount in Rs. Lakhs)

7.2

Particulars	Outstanding for following periods since due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables- Non Disputed	-	-	10.16	230.54	240.69
Trade Payables- Disputed	-	-	-	-	-
					240.69

7.3 In trade payables, amounts due to Micro, Small and Medium Business Enterprises as defined under the Micro, Small and Medium Business Enterprises Development Act, 2006 could not be separately disclosed as necessary information regarding the status of the trade payables was not received by the company from respective creditors.

7.4 Balances of certain debtors, creditors, deposits taken, loans & advances and deposits given are subject to reconciliation and confirmation. In the opinion of the management, the said reconciliations or confirmations will not materially affect the Profit of the Company under review.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2026

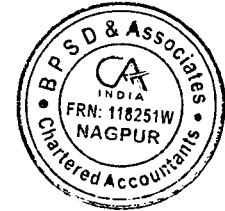
Note 9 - Property, Plant & Equipment

(Amount in Rs. Lakhs)

Sr.No.	Name of Fixed Assets	Gross Block						Depreciation					Net block as at 31.03.2026	Net block as at 31.03.2025
		As at 01.04.2025	Additions	Disposals/ Write Off	Other Adjustment Exchange diff/ Borrowing Cost	Adjustments relating to earlier years	As at 31.03.2026	As at 01.04.2025	Depreciation for the year	Depreciation relating to earlier years	Disposals	As at 31.03.2026		
	Tangible Assets													
(a)	Land & Buildings	143.77	-	-	-	(0.08)	143.69	-	-	-	-	-	143.69	143.77
(b)	Plant & Machinery	243.87	-	-	-	-	243.87	229.25	2.65	-	-	231.90	11.97	14.62
(c)	Furniture & Fixtures	6.16	-	-	-	-	6.16	6.16	-	-	-	6.16	-	-
(d)	Vehicles	18.61	-	-	-	-	18.61	18.61	-	-	-	18.61	-	-
(e)	Office Equipment	8.77	-	-	-	-	8.77	8.77	-	-	-	8.77	-	-
	Total	421.18	-	-	-	(0.08)	421.10	262.79	2.65	-	-	265.44	155.66	158.38
	Previous Year's	421.18	-	-	-	-	421.18	259.56	3.23	-	-	262.79	158.38	161.61

Notes:

- Disclosure relating to registration of charges
The Company's fixed assets are free of charge under the Registrar of Companies within the statutory period. There are no unregistered charges with the RoC.
- Disclosure relating to revaluation of Property, Plant & Equipment
The Company has not revalued its Property, Plant & Equipment in the period under review. Hence, disclosure of revaluation exceeding 10% of its book value is not applicable in this case.
- Capital Work-in-progress – There is no Capital Work in progress as at 31st March 2025.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 10 - Non-Current Investments

(Amount in Rs. Lakhs)

10.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Investment in FDR	7.44	7.44
	Interest Accured on FDR	6.75	5.69
	Total	14.19	13.13

Note 12 - Cash & Cash Equivalents

(Amount in Rs. Lakhs)

12.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Balances with Banks On Current Accounts	12.67	2.05
	Cash on Hand	10.46	10.46
	Total	35.80	12.51

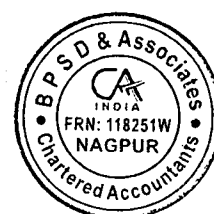
Note 13 - Other Current Asset

(Amount in Rs. Lakhs)

14.1	Particulars	As At 31st March 2026	As At 31st March 2025
	Balance with Statutory Authorities	0.23	0.23
	GST Debit Balance	2.65	2.65
	Security and Other Deposits	6.53	6.53
	Earnest Money Deposit	12.72	12.72
	Deposits and Retention Money	1.50	1.50
	Less: Provision towards Security Deposits, EMD and Retention Money at 50%	(10.00)	-
	Total	13.64	23.63

14.2 Balance with Statutory Authorities Includes The Following :

TDS Receivable (AY 22-23)	0.06	0.06
TDS Receivable (AY 25-26)	-	0.10
TDS Receivable (AY 26-27)	0.10	-
Advance Tax Paid	0.07	0.07
Total	0.23	0.23



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 11 - Trade receivables

For FY 2025-26

(Amount in Rs. Lakhs)

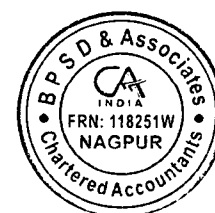
11.1	Particulars	Outstanding for following periods since due date of payment					Total
		Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
	1. Undisputed Trade receivables- considered good	-	-	-	-	81.78	81.78
	2. Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
	3. Disputed Trade Receivables considered good	-	-	-	-	-	-
	4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
							81.78
	Less: Provision for Doubtful Debts	-	-	-	-	50.00	50.00
	Net Trade Receivables after Provision	-	-	-	-	31.78	31.78

For FY 2024-25

(Amount in Rs. Lakhs)

11.2	Particulars	Outstanding for following periods since due date of payment					Total
		Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
	1. Undisputed Trade receivables- considered good	-	-	-	-	81.78	81.78
	2. Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
	3. Disputed Trade Receivables considered good	-	-	-	-	-	-
	4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
							81.78

11.3 Balances of certain debtors, creditors, deposits taken, loans & advances and deposits given are subject to reconciliation and confirmation. In the opinion of the management, the said reconciliations or confirmations will not materially affect the Profit of the Company under review.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Profit & Loss Statement

Note 14 - Other Income

(Amount in Rs. Lakhs)

14.1	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Interest Income Earned On		
	Fixed Deposits	1.16	2.13
	Income Tax Refund	0.00	0.00
	Income from Sale of Intellectual Property Rights	1.65	-
	Income from Compulsory Acquisition of Land	19.47	-
	Total	22.28	2.14

During the year, on 06.02.2026, the Company assigned certain trademarks held in its name to its related party (Enterprise which is controlled by the Directors), M/s. Kataline Limited, by way of a full and complete assignment for a consideration of Rs. 1.65 lakhs. The aforesaid trademark rights had not been recognised as intangible assets in the books of account in earlier periods, as the recognition criteria prescribed under the applicable Accounting Standards, particularly with regard to the probability of future economic benefits and reliable measurement of cost, were not satisfied. Accordingly, the Company had refrained from recognising such rights as intangible assets in its financial statements. Pursuant to the assignment of the aforesaid trademarks during the year, the Company has realised consideration amounting to Rs. 1.65 lakhs. Since the income arising from the assignment does not relate to the Company's principal business operations, the same has been disclosed under "Other Income" in the financial statements.

14.2

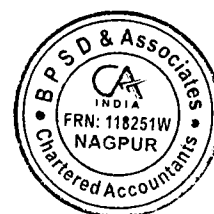
During the year, on 05.07.2025, a portion of the land held by the Company at Mouza Hingna was compulsorily acquired by the Government for the construction of a gas pipeline. Out of the total land area of 10,117.10 sq. mtrs., an area of 12.095 sq. mtrs. was acquired for a consideration of Rs. 19.54 lakhs. Consequently, the gain arising from such compulsory acquisition has been recognised under Other Income in the Statement of Profit and Loss.

14.3

Note 15 - Finance Costs

(Amount in Rs. Lakhs)

15.1	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Bank Charges	0.01	0.01
	Total	0.01	0.01



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
Notes forming part of the Profit & Loss Statement

Note 16 - Other Expenses

(Amount in Rs. Lakhs)

16.1	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Other Direct Expenses		
	Labour Charges	-	-
	Administrative Expense	-	-
	Sales Tax Paid	-	-
	Site Expenses	-	-
	Sub Total	-	-
	Administration Expenses		
	Audit Fees	0.10	0.10
	Other Operating Expense	-	-
	Legal and Professional Fees Paid	-	-
	Office Expenses	-	-
	Tender Expense	-	-
	Electricity Expenses	-	-
	Flat Maintenance Expenses	-	-
	Sub Total	0.10	0.10
	Balances Appropriation	0.66	-
	Provision for Bad Debts on Trade Receivables	50.00	-
	Provision towards Deposits, Retention Payable & EMD	10.00	-
	Sub Total	60.66	-
	Total	60.76	0.10

Breakup of payment made to auditors :

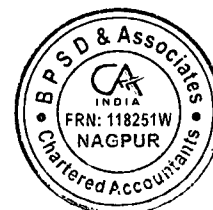
16.2	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	(a) Statutory Audit Fees	0.10	0.10
	Total	0.10	0.10

Note 17 - Earning Per Share

(Amount in Rs. Lakhs)

17.1	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Profit / (Loss) attributable to Equity Shareholders	(41.47)	(1.22)
	Weighted Average Number of Shares Outstanding at the end of the year (Nos)	50,000.00	50,000.00
	Basic Earning per Share (Rs./Share)	(82.95)	(2.43)

There are no in-the-money options, warrants, and other dilutive securities issued or outstanding during the financial year, the total number of diluted shares outstanding during the year is equals to the weighted average number of shares issued during the year. Hence, the Diluted EPS equals to Basic EPS in terms of AS 20 – Earning per share.



KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

- 18) All amounts are in Lakhs (Rs.) unless otherwise specified. The figure "0" represent values less than one hundred.
- 19) Disclosures required by paragraphs 23, 24, 25 and 26, accounting standards 18 – "Related Party Disclosures" forming part of the notes to accounts for the period up to 31st March 2026.

a. Name of the related Parties and nature of relationship

i) Holding Company- NA

ii) Key Management Personnel

- a. Mr. Amit Thatte - Director
b. Mrs. Ketaki Thatte - Director

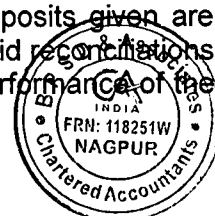
iii) Enterprise controlled by the Directors – Kataline Limited (formerly known as Kataline Infra-Products Pvt. Ltd.)

b. Details Of Transactions with Related Parties

(Amount in Rs. Lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Remuneration Paid/ Professional Fees Paid		
Key Management Personnel	-	-
Relative Of Key Management Personnel	-	-
Input services from Associate enterprises	-	-
Sale of Products to Related Party		
Assignment of Intellectual Property Rights, being Trademarks by way of full and complete assignment dated 06.02.2026	1.65 Cr	-
Purchase of Products from Related Party	-	-
Loan taken		
Key Management Personnel	-	-
Enterprise controlled by KMP (M/s. Kataline Limited)	229.14 Cr	-
Loan Given		
Enterprise controlled by KMP	-	-
Balance Outstanding at the year end		
Key Management Personnel (Loan)	53.24 Cr	53.24 Cr
Joint Venture Enterprises (Advance)	-	-
Enterprise controlled by KMP (M/s. Kataline Limited)	229.14 Cr	-

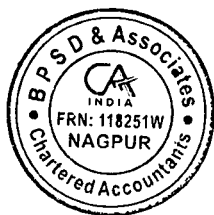
- 20) Disclosure on loans/ Advances to Directors, KMP & Related Parties:
The Company has not granted any loans/ advances to Directors, KMP & Related Parties.
- 21) Key Financial Ratios - The Company is exploring new areas of business activities and hence, has stopped its current business activities. As a result, no revenue has accrued to the company and hence, key financial ratios relating to working capital, inventory, trade receivables and trade payables are unascertainable.
- 22) Payment to Auditor for Audit Fees for FY 2025-26 is Rs. 10,000/-
- 23) Balances of certain debtors, creditors, deposits taken, loans & advances and deposits given are subject to reconciliation and confirmation. In the opinion of the management, the said reconciliations or confirmations will not materially affect the financial position and the financial performance of the Company under review.

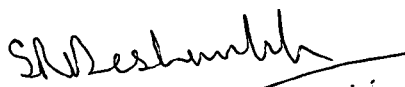


KATALINE CONSTRUCTION TECHNOLOGIES PRIVATE LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

- 24) Figures of previous year have been regrouped and rearranged wherever necessary to confirm with current year's classification.
- 25) Disclosure relating to Benami Property held by the company: No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.
- 26) Disclosure on Willful Defaulter: The Company has not been declared as willful defaulter by any of the bank or financial institution or any other lender.
- 27) Disclosure on relationship with Struck off companies: The Company have no transaction with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act 1956.
- 28) Disclosure on compliance with number of layers of companies: The Company has complied with the requirement of number of layers prescribed under clause 87 of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules.
- 29) Disclosure on Virtual Currency: The company have neither traded nor invested in virtual currency during the financial year.
- 30) Disclosure on Undisclosed Income: There is no such surrendered or disclosed as income during the year in the tax assessment under provision of Income Tax Act, 1961. No income of the company has been un recorded in book of account.

For & on behalf of
B P S D & ASSOCIATES
Chartered Accountants
FRN: 118251W




CA SHANTANU DESHMUKH
Partner
Membership No. 103837
UDIN: 26103837AMXUGY8454

Place: Nagpur
Date: 05.09.2026

For & on behalf of the Board


Mr. Amit Thatte
DIN: 01525877


Mrs. Ketaki Thatte
DIN: 01525878