Chandrakant & Sevantilal & J. K. Shah & Co.
CHARTERED ACCOUNTANTS
4th Floor, Padmavati Complex, Near Jain Temple,
Cow Circle, Akota, Vadodara-390 020.

CA Himatlal B. Shah
CA Pradeep S. Shah
CA Kiran C. Shah
CA Pratap B. Shah
CA Mayank J. Shah

INDEPENDENT AUDITOR'S REPORT

To the members of **Rahatgarh Berkhedi Corridor Private Limited.**

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Rahatgarh Berkhedi Corridor Private Limited** ("the Company"), which comprise the balance sheet as at **31st March 2026**, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2026**, its profit and total comprehensive income, changes in equity and its cash flows 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 independence 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.

Our opinion is not modified in respect of the above matters.

Key Audit Matter

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. We have determined that there are no key audit matters to be communicated in our report.

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Information Other than the Financial Statements and Auditor's Report Thereon

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

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

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

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

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

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

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

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



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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

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

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.

Report on Other Legal and Regulatory Requirements

1. The Report does not include a statement on the matters specified in the paragraph 3 and 4 of the order as required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) section 143 of Companies Act, 2013, since in our opinion and explanation given to us, the said Order 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 it appears from our examination of those books;

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

   (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act,

   (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;

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(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**";

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and

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

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

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv.

a. The Management has represented that , to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(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;

b. The Management has represented that , to the best of it's knowledge and belief, that 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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c. Based on such audit procedures performed 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) contain any material misstatement.

d. Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended **31st March, 2026** which has a feature of recording audit trails (edit log) facility and the same has been operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail features being tampered with.

v. There is no dividend declared or paid during the year by the Company and hence Provisions of section 123 of the Companies Act, 2013 are not applicable.

FOR CHANDRAKANT & SEVANTILAL & J.K. SHAH & CO.
Chartered Accountants
FRN.: 101676W

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

PRATAP B SHAH
PARTNER
MEMBERSHIP NO.: 032937
UDIN: 26032937LHGSRZ6517
PLACE: Vadodara
DATE: 27/05/2026

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ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of **Rahatgarh Berkhedi Corridor Private Limited** ("the Company") as of **31st March, 2026** in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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Our audit involves performing procedures to obtain audit evidence about the internal financial controls with reference to financial statements of the company and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error;

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

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Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an internal financial controls with reference to financial statements of the Company and such internal financial controls over financial reporting were operating effectively as at **31st March, 2026**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR CHANDRAKANT & SEVANTILAL & J.K. SHAH & CO.
Chartered Accountants
FRN.: 101676W

CHANDRAKANT & SEVANTILAL & J.K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

PRATAP B SHAH
PARTNER
MEMBERSHIP NO.: 032937
PLACE: Vadodara
DATE: 27/05/2026

(M) 90998 12072 **E-mail : info@csjksco.com**

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

CIN : U46632GJ2025PTC161797

Balance Sheet as at March 31, 2026

Amount Rs. in Lacs

Particulars	Note No.	As at March 31, 2026
ASSETS		
Non Current Assets		
(a) Property Plant and Equipment		
(b) Other Intangible Assets		-
(c) Intangible Assets under Development	2	3,543.00
Current Assets		
(b) Financial Assets		
(ii) Cash and Cash Equivalents	3	7.39
(iii) Other Financial Assets	4	356.40
(c) Current Tax Assets (Net)	5	64.21
(d) Other Current Assets	6	690.40
TOTAL ASSETS		**4,661.41**
EQUITY AND LIABILITIES		
Shareholders' Funds		
(a) Equity Share Capital	7	1.00
(b) Other Equity	8	3.27
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	9	704.57
(ii) Trade Payable	10	
(A) total outstanding dues of micro enterprises and small enterprises; and		-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		673.01
(b) Other Current Liabilities	11	3,279.57
TOTAL EQUITY AND LIABILITIES		**4,661.41**

Significant Accounting Policies & Notes to Accounts **1 to 11**

The accompanying notes are an integral part of the financial statements

In terms of our report of even date attached

For Chandrakant & Sevantilal & J K shah & Co
Chartered Accountants
Firm Registration No.101676W

CHANDRAKANT & SEVANTILAL & CO. CHARTERED ACCOUNTANTS BARODA

Partner: P B Shah
M.No. 32937
UDIN: 26032937LHCSRZ6517
Date: 27/04/2026
Place: Vadodara

For and on behalf of the Board
RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

Director
Ashok Khurana
DIN:00003617

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

CIN : U46632GJ2025PTC161797

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

Rs. In Lacs

	Particulars	Note No.	For the year ended March 31, 2026
	Income		
(a)	Revenue from Operations	12	3,543.00
(b)	Other Income	13	4.23
I.	**Total Income**		3,547.23
	Expenses		
(a)	Construction Expenses	14	3,227.51
(b)	Employee Benefit Expenses	15	14.35
(c)	Financial Costs	16	222.77
(d)	Depreciation and amortisation expense	17	0.00
(e)	Other Expenses	18	78.36
II.	**Total Expenses**		3,543.00
III.	Profit/(Loss) before tax (I - II)		4.24
IV.	Tax expense:		
	(1) Current tax		0.97
	(2) Earlier years' tax		
	(3) Deferred tax		
			0.97
V.	Profit/(Loss) for the year (III - IV)		3.27
VI.	Other Comprehensive Income		
	(a) Items that will not be reclassified to profit or loss		-
	Income Tax on Items that will not be reclassified to profit or loss		-
	(b) Items that will be reclassified to profit or loss		-
	Income Tax on Items that will be reclassified to profit or loss		-
VII.	Total Comprehensive Income for the year (V-VI)		**3.27**
VIII.	Earnings per equity share :		
	(1) Basic		32.66
	(2) Diluted		32.66

Significant Accounting Policies & Notes to Accounts **1 to 30**

The accompanying notes are an integral part of the financial statements

In terms of our report of even date attached

For Chandrakant & Sevantilal & J K shah & Co

Chartered Accountants

Firm Registration No.101676W

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. CHARTERED ACCOUNTANTS BARODA

Partner: P B Shah

M.No. 32937

UDIN: 26032937LHCSRZ6517

Date: 27/05/2026

Place: Vadodara

For and on behalf of the Board

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khura
DIN : 00003

Director
Ashok Khurana
DIN:00003617

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

CIN : U46632GJ2025PTC161797

Statement of Change in Equity

A- Equity Share Capital

Amount Rs. in Lacs

Particulars	Nos.	Amount
Equity Shares of Rs.10/- each issued,subscribed and fully paid		
Balance as at 1st April,2025	0	-
Change in Equity share capital due to fresh shares issued during the period	10,000	1.00
Balance as at 31st March,2026	10,000	1.00

B- Other Equity- Attributable to Owners

Particulars	Reserve and Surplus		Total
	Securities Premium Reserve	Retained Earnings	
Balance as at 1st April,2025	-	-	-
Profit/(Loss) for the period	-	3.27	3.27
Balance as at 31st March,2026	-	**3.27**	**3.27**

Significant Accounting Policies & Notes to Accounts **1 to 11**

The accompanying notes are an integral part of the financial statements

In terms of our report of even date attached
For Chandrakant & Sevantilal & J K shah & Co
Chartered Accountants
Firm Registration No.101676W

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

Partner: P B Shah
M.No. 32937
UDIN: 26032937LHCOSR2651?
Date: 27/03/2026
Place: Vadodara

For and on behalf of the Board
RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

Director
Ashok Khurana
DIN:00003617

2 INTANGIBLE ASSETS

Intangible Assets Under Development											
Sr No.	Particulars	GROSS CARRYING VALUE				ACCUMULATED DEPRECIATION / AMORTISATION				NET CARRYING VALUE AS ON	
		Balance As on	Add: Additions during the year	Less : Deletion during the year	Balance As on	Accumulated Depreciation / Amort. As on	Dep./ Amort. On Opening Balance and addition during the year	Less : Dep. Deletion during the Year/Other adjustment	Accumulated Depreciation / Amort. As on		
		01.04.2025			31.03.2026	01.04.2025			31.03.2026	31.03.2026	31.03.2025
	Intangible Asset Under Hybrid Annuity Model										
1	*Intangble Assers under Development - HAM Project*		*3,543.00*		*3,543.00*	-	-	-	-	*3,543.00*	-
	Total	-	**3,543.00**	-	**3,543.00**	-	-	-	-	**3,543.00**	-

CHAMANDRAKANT & SEVANTILAL & J. K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED
CIN : U46632GJ2025PTC161797

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

3 Cash and Cash Equivalents

Amount Rs. in Lacs

Particulars	AS AT 31-03-2026
Balances with banks:	
- in current accounts	7.39
Total	**7.39**

4 Other Current Financial Assets

Particulars	AS AT 31-03-2026
Fixed Deposit (Free)	356.40
Total	**356.40**

5 Current Tax Assets (Net)

Particulars	AS AT 31-03-2026
Tax paid	65.18
Less: Provision for Tax	(0.97)
Total	**64.21**

6 Other Current Assets

Particulars	AS AT 31-03-2026
GST Input (Net)	687.12
Prepaid Expenses	3.18
Sundry Deposit	0.10
Total	**690.40**

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. * CHARTERED ACCOUNTANTS BARODA

For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED
CIN : U46632GJ2025PTC161797

)TES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

7 Equity Share Capital

Amount Rs. in Lacs

	AS AT 31-03-2026
Authorised: 1,94,30,000 Equity Shares of Rs. 10/- each	1,943.00
Issued, subscribed and fully paid up: 10,000 Equity Shares of Rs. 10/- Each fully paid Up	1.00
Total Issued, subscribed and fully paid up Share Capital	**1.00**

a Reconciliation of shares outstanding at the beginning and at the end of the period

	AS AT 31-03-2026	
	No. of Shares	Amount
Opening Balance	-	-
Issued during the period#	10,000	1.00
Outstanding at the end of the period	**10,000**	**1.00**

b Details of shareholders holding more than 5% shares in the Company

	AS AT 31-03-2026	
	No. of Shares	% of Holding
Madhav Infra Projects Limited	9,999	99.99%

c Details of promoters shareholding in the Company

	AS AT 31-03-2026	
	No. of Shares	% of Holding
Madhav Infra Projects Limited	9,999	99.99%
Neelakshi Amit Khurana	1	0.01%

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. CHARTERED ACCOUNTANTS BARODA

For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED
CIN : U46632GJ2025PTC161797

)TES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

8 Other Equity

Particulars	AS AT 31-03-2026
Profit and Loss account	
Balance As per Last financial statements	-
Add: Net Deficit in the statement of profit and loss	3.27
	3.27
Total	3.27

9 Borrowings

Amount Rs. in Lacs

Particulars	AS AT 31-03-2026
Unsecured Loan	704.57
Total	704.57

10 Trade Payable

Particulars	AS AT 31-03-2026
Trade Payables:	
(A) total outstanding dues of micro enterprises and small enterprises; and	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	673.01
Total	673.01

11 Other Current Liabilities

Particulars	AS AT 31-03-2026
Advance from Customer	3,238.00
Statutory Dues Payable	41.46
Provision for Expenses Payable	0.11
Total	3,279.57

CHANDRAKANT & SEVANTILAL & J. K. SHAH & CO. ★ CHARTERED ACCOUNTANTS BARODA

For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED
CIN : U46632GJ2025PTC161797

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

12 **Revenue from Operations**

Particulars	For the year ended March 31, 2026
Revenue from Construction Contract	3,543.00
Total	**3,543.00**

13 **Other Income**

Particulars	For the year ended March 31, 2026
Interest on FD	4.23
Total	**4.23**

14 **Construction Expenses**

Particulars	For the year ended March 31, 2026
Sub-Contracting Expenses	3,227.51
Total	**3,227.51**



For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626

RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED
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NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

15 **Employee Benefit Expenses**

Particulars	For the year ended March 31, 2026
Salary and Wages	13.89
Bonus	0.46
Total	**14.35**

16 **Financial Expenses**

Particulars	For the year ended March 31, 2026
Bank Charges	0.51
Bank Guarantee Commission	127.00
Processing Charges	95.26
Interest on TL	-
Interest Other	-
Total	**222.77**

17 **DEPRECIATION AND AMORTISATION EXPENSE**

Particulars	For the year ended March 31, 2026
Depreciation of Property, Plant and Equipment	-
Amortisation of Intangible assets	-
TOTAL	-

18 **Other Expenses**

Particulars	For the year ended March 31, 2026
Audit Fees	0.11
Insurance Expenses	10.31
Legal Expenses	0.13
Printing & Stationery	0.06
Professional & Consultancy Charges	67.75
Total	78.36

CHANDRAKANT & SEVANTILAL & J.K. SHAH & CO. CHARTERED ACCOUNTANTS BARODA

For, RAHATGARH BERKHEDI CORRIDOR PRIVATE LIMITED

Director
Amit Khurana
DIN : 00003626