

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ARIX CONSULTANTS (P) LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying standalone financial statements of **ARIX CONSULTANTS (P) LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statements of Profit and Loss (including Other Comprehensive Income), Statements of changes in equity and Statements 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 (hereinafter referred to as "the Standalone Financial Statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its Loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am 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 my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the Standalone Financial Statements.

Key Audit Matters

I have determined that there are no key audit matters to communicate in my report.

Information Other than the Standalone financial statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the



standalone financial statements and my auditor's report thereon. The Annual Report is expected to be made available to me after the date of this Auditors' Report. My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatements of this other information; I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), cash flows and change in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone Ind AS financial statements that give a true and fair view and are free from material misstatements, 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.

Auditors' Responsibility

My objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes my 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 misstatements when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatements of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatements 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, I am also responsible for expressing my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements



I also provide those charged with governance with a statements that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I 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. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my 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. As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred as the "order"), based on my audit, I give in the Annexure A, a statements on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that :-
 - a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - b. In my opinion proper books of account as required by law have been kept by the Company so far as it appears from My examination of those books;
 - c. The Standalone Balance Sheet, the Standalone Statements of Profit and Loss (including Other comprehensive income), the Standalone Cash Flow Statements and Standalone statements change in equity dealt with by this Report are in agreement with the books of account;
 - d. In my opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. On the basis of written representations received from the directors as on 31 March 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 26, from being appointed as a director in terms of Section 164(2) of the Act;
 - f. With respect to the adequacy of internal financial controls over the financial reporting of the Company and the operating effectiveness of such controls, refer to my separate report in "Annexure B",



- g. With respect to the matter to be included in the Auditor's Report under section 197(16):
The Company has not paid any managerial remuneration for the year ended 31st March, 2026 to its directors 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 my opinion and to the best of my information and according to the explanations given to me:
- i. The Company has disclosed the impact of pending litigations on its standalone financial position in its financial statements – Refer Note 44 to the financial statements
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year in consideration.
- i.
- a. The Company's Management has represented that, to the best of its knowledge and belief, and as disclosed in the Note No 56 to the standalone financial statements, 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, 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 Company's Management has represented, that, to the best of its knowledge and belief, and as disclosed in the Note No. 57 to the standalone financial statements, 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, 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 performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as prescribed under (a) and (b) above, contain any material mis-statements.
- v. To the best of my information and according to the explanations given to me, the Company has not declared or paid any dividend during the year, accordingly the provisions of Rule 11(f) is not applicable.



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

Place: New Delhi
Dated: 30th May 2026

PKG
Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497
UDIN-26083497JSQPRP3205



Annexure - A to the Independent Auditors' Report

The Annexure referred to in My Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, I report that:

i.

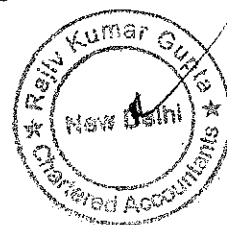
- a. According to the records of the Company and the information and explanation given to me, the company has no Fixed Assets / intangible assets and accordingly, the requirement of clause 3(i) (a) to (d) of paragraph 3 of the said order is not applicable to the company.
- b. As explained to me, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii.

- a. According to the information and explanation given to the Company does not have any inventory.
- b. According to the information and explanation given to me, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.

iii.

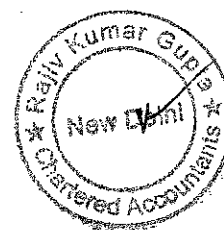
- a. During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- b. According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- c. There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- d. Since the term of arrangement does not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- e. No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties'



- f. The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment as per following details-

	Aggregate Amount	% of Total outstanding
Promoter	5.74 Lakhs	81%
Related Parties	1.36 Lakhs	19%

- iv. In my opinion and according to the information and explanation given to me, the company has complied with the provisions of section 185 and 186 of the companies Act, 2013, with respect to loans and advances given, investment made, guarantees and securities given.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the companies Act 2013, and the rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the companies Act 2013, for any of the services rendered by the Company.
- vii.
- a. According to the records of the Company and the information and explanation given to me, the Company has been generally regular in depositing its undisputed statutory dues such as Provident Fund, Employees' State Insurance, Income Tax, Service Tax, goods and service tax Customs Duty, Excise Duty, and any other material statutory dues whichever is applicable to the Company with the appropriate authorities during the year. According to the information and explanations given to me, no undisputed amounts payable in respect of aforesaid dues as at 31 March 2026, for a period of more than six months from the date they became payable.
- b. According to the information and explanation given to me, no statutory due is outstanding on account of dispute.
- viii. According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. a) In my opinion and according to the information and explanations given by the management, I am of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) According to the information and explanations given by the management, the company is not declared wilful defaulter by any bank or financial institution or other lender;



c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures

f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, reporting under clause 3(ix)(f) of the Order is not applicable to the Company..

x.

a. In my opinion and according to the information and the explanations given to me, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments). Further, the company does not have any term loans as at the balance sheet date. Accordingly, paragraph 3(x)(a) of the Order is not applicable.

b. The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

xi.

a. According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

b. No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

c. According to the information and explanations given to me by the management, no whistle-blower complaints had been received by the company.

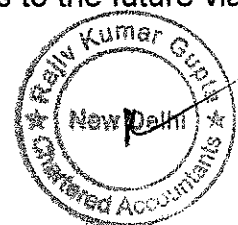
xii. In my opinion and according to the information and explanations given to me, the company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the companies Act where applicable and details of such



transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

- xiv. In my opinion and based on my examination, the company does not require to have an internal audit system
- xv. According to the information and explanations given to me and based on my examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the company.
- xvi. .
- a. In my Opinion and based on my examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- b. In my Opinion and based on my examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (Cor) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- c. In my Opinion and based on my examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India
- d. According to the information and explanations given by the management, the Group does not have any CIC as part of the Group
- xvii. Based on my examination, the company has incurred cash loss of Rs. 2000 in the current financial year and has incurred cash loss of Rs. 2000 in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable to the company.
- xix. According to the information and explanations given to me and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the Board of Directors and management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. I, however, state that this is not an assurance as to the future viability



of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. Based on my examination, the provision of section 135 are not applicable on the Company. Hence this clause is not applicable on the company.

Place: New Delhi

Dated: 30th May 2026


Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497



Annexure B to the Independent Auditors' Report

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

I have audited the internal financial controls over financial reporting of **ARIX CONSULTANTS (P) LIMITED** ("the Company") as of 31 March 2026 in conjunction with my audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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 misstatements of the financial statements, whether due to fraud or error.

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



Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud 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.

Opinion

In My opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 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.

Place: New Delhi
Dated: 30th May 2026


Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497



ARIX CONSULTANTS PRIVATE LIMITED

BALANCE SHEET AS AT

31-Mar-2026

(All amounts in ₹ Hundred, unless otherwise stated)

S.No.	PARTICULARS	NOTE NO.	As at March 31st,2026	As at March 31st,2025
I	ASSETS			
1	NON-CURRENT ASSETS			
	(a) PROPERTY PLANT AND EQUIPMENTS	3	-	-
	(b) CAPITAL WORK IN PROGRESS		-	-
	(c) GOODWILL		-	-
	(d) INTANGIBLE ASSETS	4	-	-
	(e) FINANCIAL ASSETS			
	(i) INVESTMENTS	5	-	-
	(ii) LOANS	7	7,115.65	7,365.65
	(ii) TRADE RECEIVABLE	8	-	-
	(iv) OTHER FINANCIAL ASSETS	9	-	-
	(f) DEFERRED TAX ASSETS (NET)	10	-	-
	(g) NON CURRENT TAX ASSETS(NET)	11	-	-
	(h) OTHER NON-CURRENT ASSETS	12	2,150.00	2,150.00
	TOTAL NON CURRENT ASSETS (i)		9,265.65	9,515.65
2	CURRENT ASSETS			
	(a) INVENTORIES	13	-	-
	(b) FINANCIAL ASSETS			
	(i) INVESTMENTS	6	-	-
	(ii) TRADE RECEIVABLE	14	-	-
	(iii) CASH AND CASH EQUIVALENTS	15	952.94	702.94
	(iv) BANK BALANCE OTHER THAN (iii) ABOVE	16	-	-
	(v) LOANS	17	-	-
	(vi) OTHER FINANCIAL ASSETS	18	-	-
	(c) CURRENT TAX ASSETS(NET)	19	-	-
	(d) OTHER CURRENT ASSETS	20	-	-
	TOTAL CURRENT ASSETS(ii)		952.94	702.94
	TOTAL ASSETS (i+ii)		10,218.59	10,218.59

II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) EQUITY SHARE CAPITAL	21	5,000.00	5,000.00
	(b) OTHER EQUITY	22	2,487.98	2,507.98
	TOTAL EQUITY (i)		7,487.98	7,507.98
2	LIABILITIES			
	NON-CURRENT LIABILITIES			
	(a) FINANCIAL LIABILITIES			
	(i) BORROWINGS	23	2,286.95	2,286.95
	(ii) TRADE PAYABLES	24	-	-
	(iii) OTHER FINANCIAL LIABILITIES	25	-	-
	(b) DEFERRED TAX LIABILITIES (NET)	26	-	-
	(c) PROVISIONS	27	-	-
	(d) OTHER NON CURRENT LIABILITIES	28	-	-
	TOTAL NON CURRENT LIABILITIES (ii)		2,286.95	2,286.95
	CURRENT LIABILITIES			
	(a) FINANCIAL LIABILITIES			
	(i) BORROWINGS	29	-	-
	(ii) TRADE PAYABLES	30	-	-
	(iii) OTHER FINANCIAL LIABILITIES	31	-	-
	(b) OTHER CURRENT LIABILITIES	32	443.66	423.66
	(c) PROVISIONS	33	-	-
	(d) CURRENT TAX LIABILITIES(NET)	34	-	-
	TOTAL CURRENT LIABILITIES(iii)		443.66	423.66
	TOTAL EQUITY AND LIABILITIES(i+ii+iii)		10,218.59	10,218.59

Significant Accounting Policies and

Notes forming part of the Financial Statements

(1-62)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.

JEETESH KUMAR
(Director)
(DIN No.06701650)

PRIYANKA SINGH
(Director)
(DIN No.05343056)



RAJIV KUMAR GUPTA
(CHARTERED ACCOUNTANTS)
(MEMBERSHIP NO.83497)

PLACE: New Delhi
DATED: 30/05/2026

ARIX CONSULTANTS PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED

31-Mar-2026

(All amounts in ₹ Hundred, unless otherwise stated)

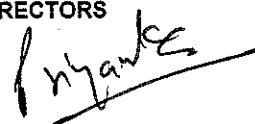
S.No	PARTICULARS	NOTE No	FIGURES FOR THE CURRENT REPORTING ENDED ON 31ST MARCH 2026	FIGURES FOR THE PREVIOUS REPORTING ENDED ON 31st MARCH 2025
	REVENUE FROM OPERATIONS			
I	REVENUE FROM OPERATIONS	35	-	-
II	OTHER INCOME	36	-	-
III	TOTAL REVENUE(I+II)		-	-
IV	EXPENSES:			
a	EMPLOYEE BENEFITS EXPENSES	37	-	-
b	FINANCE COSTS	38	-	-
c	DEPRECIATION AND AMORTIZATION EXPENSE	39	-	-
d	OTHER EXPENSES	40	20.00	20.00
	TOTAL EXPENSES		20.00	20.00
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX(III-IV)		(20.00)	(20.00)
VI	EXCEPTIONAL ITEMS		-	-
VII	PROFIT BEFORE TAX (V-VI)		(20.00)	(20.00)
VIII	TAX EXPENSE	45		
a	CURRENT TAX		-	-
b	EARLIAR YEARS TAX		-	-
c	DEFERRED TAX		-	-
IX	PROFIT(LOSS) FOR THE PERIOD		(20.00)	(20.00)
X	OTHER COMPREHENSIVE INCOME			
(a)	Items that will not be reclassified to Profit & Loss equity instruments through other comprehensive income		-	-
(b)	income net change in fair value		-	-
(c)	Income Tax relating to items reclassified to Profit & Loss		-	-
(d)	Other Comprehensive Income For the year net of Tax		-	-
XI	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(20.00)	(20.00)
XII	EARNING PER EQUITY SHARE (FACE VALUE '10)			
a	BASIC	42	0.00	0.00
b	DILUTED		0.00	0.00

Significant Accounting Policies and
Notes forming part of the Financial Statements

(1-62)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


JEETESH KUMAR
(Director)
(DIN No.06701650)

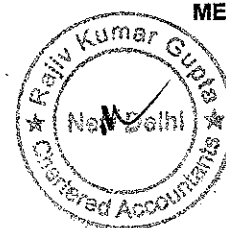

PRIYANKA SINGH
(Director)
(DIN No.05343056)

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.


RAJIV KUMAR GUPTA
(CHARTERED ACCOUNTANTS)
MEMBERSHIP NO .83497

PLACE: New Delhi
DATED: 30/05/2026



ARIX CONSULTANTS PRIVATE LIMITED

Standalone Cash Flow Statement For The Year Period of 1st April 2025 to 31st MARCH 2026

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars		Figures as at 31/03/2026	Figures as at 31/03/2025
A	Cash flow from operating activities		
	Profit before tax	(20.00)	(20.00)
	Adjustments for :		
	Depreciation	-	-
	Amortisation of Capital Revaluation Reserve	-	-
	Miscellaneous expenditure written off	-	-
	Interest and dividend income	-	-
	Interest expense	-	-
	Unrealised foreign exchange (gain) / loss	-	-
	(Profit) / loss on sale of Property, plant & equipments	-	-
	Profit on sale of investment	-	-
	Net gain on financial assets measured at fair value through	-	-
	Operating profit before working capital changes	(20.00)	(20.00)
	Adjustments for :		
	(Increase) / decrease in other financial assets	-	-
	(Increase) / decrease in other current assets	-	-
	(Increase) / decrease in inventories	-	-
	(Increase) / decrease in trade receivable	-	-
	(Increase) / decrease in loans (short term)	-	-
	(Increase) / decrease in loans (long term)	250.00	-
	(Increase) / decrease in current tax assets	-	-
	Increase/(decrease) in current tax liabilities	-	-
	Increase/(decrease) in trade payables	-	-
	Increase/(decrease) in other current liabilities	20.00	20.00
	Increase/(decrease) in other financial liabilities	-	-
	Cash generated from operations	250.00	-
	Current taxes paid	-	-
	Cash Flow from operating activity before	250.00	-
	Exceptional items	-	-
	Net cash from operating activities (A)	250.00	-
B	Cash flow from investing activities		
	Purchase of Property, plant and equipments	-	-
	Sale of Property, plant and equipments	-	-
	(Increase)/decrease in current investments	-	-
	Profit on sale of investment	-	-
	Loans/ deposits with subsidiaries	-	-
	Interest and dividend received	-	-
	Net cash used in investing activities (B)	-	-
C	Cash flow from financing activities		
	Proceeds from issue of share capital	-	-
	Repayment of long term borrowings	-	-
	Proceeds from long term borrowings	-	-
	Repayment from short term borrowings	-	-
	Proceeds from Short term borrowings	-	-
	Interest and dividend paid	-	-
	Net cash used in financing activities (C)	-	-
	Net increase in cash and cash equivalents (A+B+C)	250.00	-
	Cash and cash equivalents at the beginning of the year	702.94	702.94
	Cash and cash equivalents at the end of the year	952.94	702.94

Components of cash and cash equivalents

On current accounts	952.94	702.94
On deposits accounts	-	-
Cash on Hand	-	-
Total cash & cash equivalents	952.94	702.94

Notes:

- Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 issued by the Institute of Chartered Accountants of India.
- Previous year's figures regrouped / recasted where ever necessary

For and on behalf of the Board of Directors

JEETESH KUMAR
(Director)
(DIN No.06701650)

PRIYANKA SINGH
(Director)
(DIN No.05343056)

As per our report of even date attached

RAJIV KUMAR GUPTA
(CHARTERED ACCOUNTANTS)
(Membership No.83497)

PLACE: New Delhi
DATED: 30-05-2026



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2026

(a) EQUITY SHARE CAPITAL

Particulars	As at 31/03/2026		As at 31/03/2025	
	No. of Shares	Amounts	No. of Shares	Amounts
Balance at the beginning of the reporting period	50000	5,000.00	50000	5,000.00
Add:- Issued During the year	-	-	-	-
Balance at the end the reporting period	50000	5,000.00	50000	5,000.00

(b) OTHER EQUITY

FOR THE YEAR ENDED 31st MARCH 2025

Particulars	Securities premium Accounts	General Reserve	Retained Earning	Equity instruments through other comprehensive income	Others	(₹ in lakhs)
						Total
As at April 01, 2024	-	-	2.53	-	-	2.53
Profit for the year	-	-	(0.02)	-	-	-0.02
Other Comprehensive income for the Year	-	-	-	-	-	0.00
Total Comprehensive income	-	-	2.51	-	-	2.51
Dividend	-	-	-	-	-	0.00
Transfer to reserve	-	-	-	-	-	0.00
Balance as at March 31st, 2025	-	-	2.51	-	-	2.51

FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Securities premium Accounts	General Reserve	Retained Earning	Equity instruments through other comprehensive income	Others	(₹ in lakhs)
						Total
As at April 01, 2025	-	-	2.51	-	-	2.51
Profit for the year	-	-	(0.02)	-	-	-0.02
Other Comprehensive income for the Year	-	-	-	-	-	0.00
Total Comprehensive income	-	-	2.49	-	-	2.49
Dividend	-	-	-	-	-	-
Transfer to reserve	-	-	-	-	-	-
Balance as at March 31st, 2026	-	-	2.49	-	-	2.49

See accompanying Notes forming part of Financial Statements

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

JEETESH KUMAR
(Director)
(DIN No.06701650)

PRIYANKA SINGH
(Director)
(DIN No.05343056)

As per our report of even date attached

RAJIV KUMAR GUPTA
(CHARTERED ACCOUNTANTS)
(Membership No.83497)

PLACE: New Delhi
DATED: 30-05-2026



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

NOTES TO THE STANDLONE FINANCIAL STATEMENTS

1 Corporate overview

ARIX CONSULTANTS Pvt Ltd(" the company") is a public limited company domiciled in India and incorporated under the provisions of companies Act,1956. The address of its corporate office is 412-422, 4th floor, Indraprakash building, 21 barakhamba road, New Delhi 110001. The company is engaged in Consultancy services.

2 Significant Accounting Policies

(A) Basis of Preparation of Financial Statements

The financial statements are prepared in accordance with Indian Accounting Standards(Ind AS) notified under section 133 of companies act 2013 ("ACT") read with Companies(Indian Accounting Standards) Rules 2015; and the other provisions of the act and rules thereafter.

The financial statements have been prepared on a going concern basis under historical cost convention basis, except for certain financial instruments measured at fair value.

The company financial statements are presented in Indian Rupees (₹) All figures appearing in the financial statement are rounded to the nearest Indian Rupees (₹), except where otherwise indicated.

(B) Use of Judgments & Estimates

The preparation of financial statements in conformity with Ind AS requires the Management to make estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the result are known / materialised.

(C) Revenue Recognition

Income is being accounted for on accrual basis

Revenue is recognized to the extent that is probable that the economic benefits will flow to the group and revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duties collected on behalf of government. The revenue is recognized net of GST(In any)

(D) Property, plant and equipment

- i) Property, plant and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses if any.
- ii) The initial cost of an Fixed Assets are stated at cost, including freight, installation, duties and taxes, finance charges and other incidental expenses incurred during construction or installation to bring the assets to their state of intended use.
- iii) The company has elected to use the exemption available under Ind AS 101 to continue the carrying value of all of its property, plant and equipments as recognised in the financial statements as the date of transition of Ind AS, measured as per previous GAAP and use that as its deemed cost on date of transition (1st April 2018).
- iv) Depreciation on property, plant and equipment is provided on the Straight Line Method by considering the revised useful life of the assets(after retaining the estimated residual value of up to 5%) in the manner prescribed under schedule II to the
- v) Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are amortised over their respective individual estimated useful lives on straight line method. The company has elected to continue with the carrying value for all its intangible assets as recognised in its Indian GAAP financials as deemed cost as at the transition date (1st April 2018)

(E) Impairment of Non Financial Assets

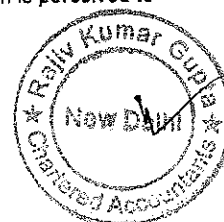
Impairment loss is provided; if any, to the extent, the carrying amount of assets exceed their recoverable amount.

Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

Impairment losses recognised in prior years are reversed when there is an indication that the impairment losses recognised no longer exist or have decreased. Such reversals are recognised as an increase in carrying amount of assets to the extent that it does not exceed the carrying amounts that would been determined (net of amortisation or depreciation) had no

(f) Valuation of Investment

Investments are valued at acquisition cost Provision is made for diminution in the value of investment which is perceived to be of permanent nature.



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

(g) **Inventories**

Stocks of quoted share /debentures and other securities are valued at fair price, but where the fair value is not available, we consider the last value provided.

Stocks of unquoted shares/debenture and other securities valued at fair fair value to the extent possible.

The difference between the fair value of inventory and the cost price or market price which ever is lower recognised in Other comprehensive income.

(H) **Investment in subsidiaries, Joint ventures and Associates**

Investment in equity shares of subsidiaries, joint ventures and associates are recorded at cost .

(I) **Financial Instruments**

A financial instrument is any contract that gives rise to a financial assets to one entity and financial liability to another entity.

(I.1) **Financial Assets**

Financial assets at amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

These are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non current assets. Financial assets are measured initially at fair value plus transaction cost.

Financial assets at amortised cost are represented by trade receivable, security deposits, cash and cash equivalent, employee and other advances.

Financial assets at fair value through other comprehensive Income(FVTOCI) : All equity investments are measured at fair values. Investments which are held for trading purpose/Investment purpose and where the company has exercised the option to classify the investments as fair value through other comprehensive income (FVTOCI), all fair value changes on the investments are recognised in OCI. The accumulated gain or losses recognised in OCI are classified to retained earnings on

(I.2) **Financial liabilities**

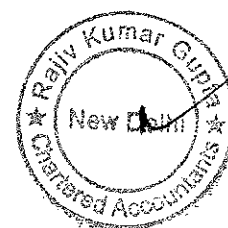
Initial recognition and measurement

All financial liabilities are recognised initially at fair value and in case of loan and borrowings net of directly attributable costs.

Financial liabilities are subsequently measured at amortised cost. For trade and other payable maturity within one year from the balance sheet date, the carrying value approximates fair value due to short maturity of these instruments.

(J) **Investment Property**

Investment property is property(land or a building-or part of a building-or both) held either to earn rental income or for capital appreciation or for both, but not for sale in ordinary course of business. Investment properties are stated at cost net of accumulated depreciation and accumulated impairment losses, if any.



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

(K) Taxation

(K.1) Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current tax items are recognised in correlation to the underlying transaction either in the statement of Profit and loss, other comprehensive income or directly in equity.

(K.2) Deferred Tax

(i) Deferred Tax is provided using balance sheet method on temporary difference between the tax bases of assets and liabilities and their carrying amount for financial reporting purposes at the reporting date.

Deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or assets realized, based on tax rates(and tax laws) that have been enacted or subsequently enacted at the end of reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

(ii) A deferred tax asset is recognised for unclaimed MAT credits that are carried forward as deferred tax assets.

(L) Gratuity is being provided on cash basis.

(M) Foreign Currency Transaction

i) Transactions denominated in foreign currencies are recorded at the exchange rates prevailing at the time of transaction.

ii) Monetary items denominated in foreign currencies at the year-end are translated at the year end rate, the resultant gain or loss will be recognized in the statement of profit and loss account.

iii) Any gain or loss arising on account of exchange difference on settlement of transaction is recognized in the statement of

(N) Provision and contingencies

The company creates a provision when there exists a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources, when there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is

(O) Research and Development

Revenue expenditure on research and development is charged as an expense in the year in which it is incurred under respective heads of accounts. Expenditure which results in the creation of capital assets is capitalized and depreciation is provided on such assets as applicable.

(P) Earnings per share

The Basic earning per share and diluted earning per share have been computed in accordance with Indian Accounting Standard (IND AS-33) on, "Earnings Per Share" and is also shown in the Statement of Profit and Loss.

3 PROPERTY PLANT AND EQUIPMENTS

The Changes in the carrying value of property, plant and equipments for the year ended March 31,2026 are as follows

There are no assets held by the company

The Changes in the carrying value of property, plant and equipments for the year ended March 31,2025 are as follows

There are no assets held by the company



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

4 **INTANGIBLE ASSETS**
The Changes in the carrying value of intangible assets for the year ended March 31,2026 are as follows
(Amount in

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2025	-	-	-	-
Addition	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2026	-	-	-	-
Accumulated Depreciation as of April 1,2025	-	-	-	-
Depreciation for the year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,20	-	-	-	-
Net Carrying Amount as at March 31,2026	-	-	-	-
Net Carrying Amount as at March 31,2025	-	-	-	-

The Changes in the carrying value of intangible assets for the year ended March 31,2025 are as follows
(Amount in

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2024	-	-	-	-
Addition	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2025	-	-	-	-
Accumulated Depreciation as of April 1,2024	-	-	-	-
Depreciation for the year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,20	-	-	-	-
Net Carrying Amount as at March 31,2025	-	-	-	-
Net Carrying Amount as at March 31,2024	-	-	-	-

5 **NON CURRENT INVESTMENT:**
INVESTMENTS IN EQUITY SHARES (QUOTED) NIL

INVESTMENTS IN SUBSIDIARY UNQUOTED EQUITY SHARES AT COST NIL

6 **CURRENT INVESTMENT:**
INVESTMENTS IN EQUITY SHARES (QUOTED) NIL

INVESTMENT IN MUTUAL FUND

	Particulars	As at 31/03/2026	at 31/03/2025
1	INVESTMENT IN MUTUAL FUND	-	-



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

7 **LOANS**

	Particulars	As at 31/03/2026	at 31/03/2025
(a)	<u>SECURITY DEPOSITS</u>		
	CONSIDERED GOOD	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
(b)	LOANS TO RELATED PARTY (CONSIDERED GOOD-UNSECURED)	7,115.65	7,365.65
(c)	LOANS TO EMPLOYEES	-	-
(d)	<u>LOAN TO OTHERS</u>		
	CONSIDERED GOOD	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
	TOTAL	7,115.65	7,365.65

8 **TRADE RECEIVABLES:**
(Unsecured unless otherwise stated)

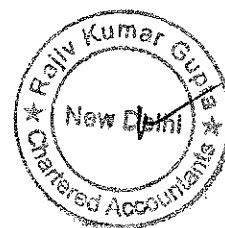
	Particulars	As at 31/03/2026	at 31/03/2025
(a)	CONSIDERED GOODS	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS:ALLOWANCE FOR DOUBTFUL	-	-
	TOTAL	-	-

9 **OTHER FINANCIAL ASSETS**

	Particulars	As at 31/03/2026	at 31/03/2025
(a)	INTEREST RECEIVABLE	-	-
(b)	SECURITY DEPOSITS	-	-
(c)	LONG TERM BANK DEPOSITS(MORE THAN 12 MONTHS)	-	-
(d)	ADVANCES TO SUBSIDIARY	-	-
(e)	CLAIMS	-	-
(f)	EMPLOYEES ADVANCE	-	-
	TOTAL	-	-

10 **DEFERRED TAX**

financial reporting purposes and the amounts used for income tax purposes. Significant component of the company net deferred income tax as follows.



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

Deferred tax assets:

S. No	Particulars	As at 31/03/2026	at 31/03/2025
	THE BALANCE COMPROMISE TEMPORARY DIFFERENCE ATTRIBUTAL TO:-		
(a)	DEPRECIATION	-	-
(b)	UNUSED TAX CREDITS (MAT CREDIT ENTITLEMENT)	-	-
(c)	OTHERS	-	-
	TOTAL DEFERRED TAX ASSETS	-	-

	MOVEMENT IN DEFERRED TAX	As at 31/03/2026	at 31/03/2025
	CHARGED/(CREDITED)		
	TO PROFIT & LOSS		
	TO OTHER COMPREHENSIVE INCOME		
	UNUSED TAX CREDITS(MAT CREDIT ENTITLEMENT)		
	TOTAL		

11 NON CURRENT TAX ASSETS

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	ADVANCE INCOME TAX AND TAX DEDUCTED AT SOURCE (NET OF PROVISION FOR TAXATION)	-	-
	TOTAL	-	-

12 OTHER NON-CURRENT ASSETS

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	ADVANCE TO RELATED PARTIES	-	-
(b)	SECURITY DEPOSITS TO RELATED PARTIES	-	-
(c)	SECURITY DEPOSITS TO OTHERS	-	-
(d)	PREPAID EXPENSES	-	-
(e)	OTHER ADVANCE	2,150.00	2,150.00
	TOTAL	2,150.00	2,150.00

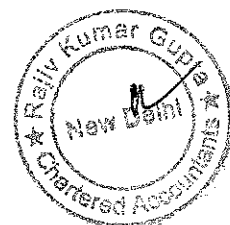
13 INVENTORIES

There are no inventories held by the company

14 TRADE RECEIVABLES:

(Unsecured unless otherwise stated)

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	CONSIDERED GOODS	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
	TOTAL	-	-



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

15 **CASH & CASH EQUIVALENTS :**

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	BALANCE WITH BANKS		
	IN DEPOSITS ACCOUNTS	-	-
	IN CURRENT ACCOUNTS	952.94	702.94
(b)	CHEQUES, DRAFTS ON HAND	-	-
(c)	CASH ON HAND	-	-
	TOTAL	952.94	702.94

16 **OTHER BANK BALANCE**

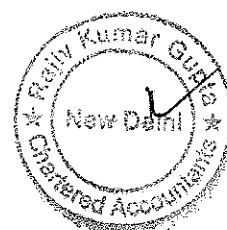
S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	Earmarked Balance		
	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 3 MONTHS BUT LESS THAN	-	-
(b)	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 12 MONTHS	-	-
(c)	MARGIN MONEY	-	-
	TOTAL	-	-

17 **LOANS**

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	SECURITY DEPOSITS		
	CONSIDERED GOODS	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
(b)	LOANS TO RELATED PARTY	-	-
(c)	LOANS TO EMPLOYEES	-	-
(d)	LOAN TO OTHERS		
	CONSIDERED GOOD	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
	TOTAL	-	-

18 **OTHER CURRENT FINANCIAL ASSETS**

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	INTEREST RECEIVABLE	-	-
(b)	SECURITY DEPOSITS	-	-
(c)	EMPLOYEE ADVANCES	-	-
(d)	ADVANCES TO RELATED PARTY	-	-
(e)	CLAIMS	-	-
(f)	OTHERS	-	-
	TOTAL	-	-



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

19 OTHER CURRENT TAX ASSETS

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	CURRENT YEARS TAXES RECOVERABLE(NET OF LIABILITY)	-	-
(b)	ADVANCE PAYMENT OF INCOME TAX	-	-
(c)	IGST	-	-
(d)	INPUT CGST	-	-
(e)	INPUT IGST	-	-
(f)	INPUT SGST	-	-
	TOTAL	-	-

20 OTHER CURRENT ASSETS:

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	PREPAID EXPENSES	-	-
(b)	ADVANCE TO SUPPLIERS	-	-
(c)	ADVANCE OTHERS THAN CAPITAL ADVANCES	-	-
(d)	RECOVERABLE FROM GST	-	-
	TOTAL	-	-

21 SHARE CAPITAL:

S. No	Particulars	As at 31/03/2026	at 31/03/2025
(a)	(i) AUTHORISED: 1000000 (LAST YEAR 1000000) EQUITY SHARES OF Rs.10/-EACH	1,00,000.00	1,00,000.00
(b)	(ii) ISSUED, SUBSCRIBED & PAID UP SHARE AT THE BEGINNING OF THE ACCOUNTING PERIOD 50000/- (PREVIOUS YEAR 50000/-) EQUITY SHARE OF Rs. 10/- ADD: FORFIETED SHARE	5,000.00 - 5,000.00	5,000.00 - 5,000.00
	TOTAL	5,000.00	5,000.00

A. RECONCILIATION OF EQUITY SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING PERIOD

S. No	Particulars	As at 31/03/2026		As at 31/03/2025	
		No.of Shares	Amounts	No.of Shares	Amounts
(a)	SHARE OUTSTANDING AT THE BEGINNING OF THE PERIOD	50000	5000.00	50000	5000.00
(b)	Add:-ISSUED DURING THE YEAR	-	-	-	-
(c)	SHARE OUTSTANDING AT THE END OF THE PERIOD	50000	5000.00	50000	5000.00



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

- B** The Group has only one class of equity shares having a par value of ₹10 per share. Each holder of equity share is entitled to one vote per share. The group declares and pays dividend in Indian rupees. In the event of liquidation of the company, the holders of equity shares will be entitled to receive the remaining assets of the company in proportion to the number of equity

C DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES

S. No	Particulars	As at 31/03/2026		As at 31/03/2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
(a)	RR FINANCIAL CONSULTANTS LIMITED	50000	100%	50000	100%

D Shares held by the promoter at the end of the year

S. No	PARTICULARS	As at 31/03/2026		As at 31/03/2025	
		No. of Shares	%	No. of Shares	%
1	RR FINANCIAL CONSULTANTS LIMITED	50000	100.00%	50000	100%

22 OTHER EQUITY:

S. No	Particulars	As at 31/03/2026	As at 31/03/2025
(a)	RESERVE AND SURPLUS	-	-
(b)	SECURITY PREMIUM ACCOUNT	-	-
(c)	GENERAL RESERVE	-	-
(d)	RETAINED EARNING	2,487.98	2,507.98
(e)	EQUITY INSTRUMENTS THROUGH OTHER INSTRUMENTS	-	-
(f)	OTHER RESERVES	-	-
	TOTAL OTHER EQUITY	2,487.98	2,507.98



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(A)	GENERAL RESERVE		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	-	-
	ADDITIONS DURING THE YEAR	-	-
	AT THE END OF THE ACCOUNTING PERIOD	-	-
(B)	SECURITIES PREMIUM ACCOUNT		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	-	-
	ADDITIONS DURING THE YEAR	-	-
	LESS:- BONUS SHARES ISSUED	-	-
	AT THE END OF THE ACCOUNTING PERIOD	-	-
(C)	SURPLUS		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	2,507.98	2,527.98
	ADDITIONS DURING THE YEAR	(20.00)	(20.00)
	(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
	LESS : ALLOCATIONS AND APPROPRIATIONS	-	-
	INTERIM DIVIDEND	-	-
	TAX ON DIVIDEND	-	-
	AT THE END OF THE ACCOUNTING PERIOD	2,487.98	2,507.98
(D)	EQUITY THROUGH OTHER COMPREHENSIVE INCOME		
	OPENING BALANCE	-	-
	ADDITIONS/(DELETION) DURING THE YEAR	-	-
	CLOSING BALANCE	-	-
	GRAND TOTAL(A+B+C+D)	2,487.98	2,507.98

23 **NON CURRENT LIABILITIES**

LONG TERM BORROWINGS

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	SECURED		
	(a) BONDS/DEBENTURES	-	-
	(b) TERM LOANS	-	-
	(c) LOAN FROM RELATED PARTIES	-	-
	(d) OTHER LOANS & ADVANCES	-	-
		-	-
(b)	UNSECURED		
	(a) BONDS / DEBENTURES	-	-
	(b) TERM LOANS	-	-
	(c) LOANS FROM RELATED PARTIES	1,436.95	1,436.95
	(d) OTHER LOANS AND ADVANCE	850.00	850.00
		2,286.95	2,286.95
	TOTAL	2,286.95	2,286.95



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

24 **NON CURRENT TRADE PAYABLES**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	SUNDRY CREDITORS	-	-
(b)	DUE TO RELATED PARTY	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL	-	-

25 **OTHER NON CURRENT FINANCIAL LIABILITIES**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	DEPOSITS	-	-
(b)	SECURITY DEPOSITS FROM RELATED PARTIES	-	-
	TOTAL	-	-

26 **DEFERRED TAX LIABILITIES (NET)**

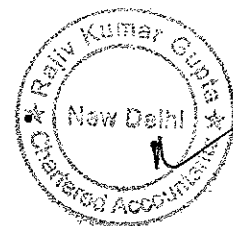
S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	DEFERRED TAX LIABILITIES	-	-
	TOTAL	-	-

27 **LONG-TERM PROVISIONS:**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	-
(b)	OTHERS	-	-
	TOTAL	-	-

28 **OTHER NON CURRENT LIABILITIES**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	ADVANCES FROM RELATED PARTY	-	-
(b)	ADVANCES FROM OTHERS	-	-
(c)	OTHERS	-	-
	TOTAL	-	-



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

29 **BORROWINGS**

S. No	Particulars	at 31/03/2026	at 31/03/2025
(a)	<u>SECURED</u>		
	(a) BONDS/DEBENTURES	-	-
	(b) TERM LOANS	-	-
	(c) LOAN FROM RELATED PARTIES	-	-
	(d) OTHER LOANS & ADVANCES	-	-
		-	-
(b)	<u>UNSECURED</u>		
	(a) BOND / DEBENTURES	-	-
	(b) TERM LOANS	-	-
	(c) LOANS FROM RELATED PARTIES	-	-
	(d) OTHER LOANS	-	-
		-	-
	TOTAL	-	-

30 **TRADE PAYABLES**

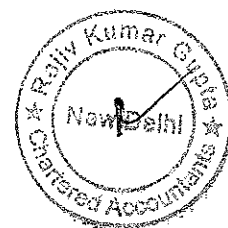
S. No	Particulars	at 31/03/2026	at 31/03/2025
(a)	SUNDRY CREDITORS	-	-
(b)	DUE TO RELATED PARTY	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL	-	-

31 **OTHER FINANCIAL LIABILITIES**

S. No	Particulars	at 31/03/2026	at 31/03/2025
(a)	SECURITY	-	-
(b)	DEPOSITS	-	-
(c)	OTHER LIABILITIES (INCLUDING CREDITORS FOR EXPENSES AND OTHERS)	-	-
	TOTAL	-	-

32 **OTHER CURRENT LIABILITIES**

S. No	Particulars	at 31/03/2026	at 31/03/2025
(a)	REVENUE IN ADVANCE	-	-
(b)	OTHER ADVANCE	-	-
(c)	STATUTORY LIABILITIES	-	-
(d)	OTHER LIABILITIES PAYABLE	443.66	423.66
	TOTAL	443.66	423.66



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

33 **CURRENT PROVISIONS**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	-
(b)	LIABILITIES OF EXPENSES FOR EXPENSES PROVISION	-	-
	TOTAL	-	-

34 **CURRENT TAX LIABILITIES**

S. No	Particulars	s at 31/03/2026	at 31/03/2025
(a)	CURRENT TAX LIABILITIES	-	-
	TOTAL	-	-

35 **REVENUE FROM OPERATIONS**

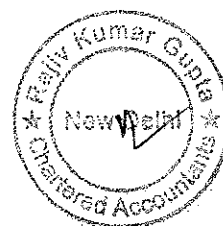
INCOME FROM OPERATIONS	-	-
*INCOME FROM SECURITY TRADING (NET)	-	-
	<u>-</u>	<u>-</u>

36 **OTHER INCOME:**

INTEREST INCOME	-	-
DIVIDEND INCOME	-	-
NET GAIN/LOSS ON SALE OF FIXED ASSETS	-	-
OTHER NON-OPERATING INCOME	-	-
	<u>-</u>	<u>-</u>

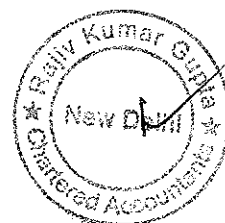
37 **EMPLOYEE BENEFITS EXPENSE**

SALARY AND WAGES	-	-
DIRECTOR'S REMUNERATIONS	-	-
CONTRIBUTION TO PROVIDENT FUND & ESI	-	-
ARREAR PROVIDENT FUND & ESI	-	-
OTHER EXPENSES	-	-
WORKERS AND STAFF WELFARE	-	-
BONUS	-	-
	<u>-</u>	<u>-</u>



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)	
38		<u>FINANCIAL COSTS:</u>		
		INTEREST EXPENSES	-	-
		INTEREST TO BANK	-	-
		INTEREST TO PARTIES/DISTRIBUTORS (NET)	-	-
		INTEREST TO BANK ON VEHICLE LOAN	-	-
		INTERST ON TDS & OTHER TAXES	-	-
		OTHER BORROWING COSTS	-	-
		APPLICABLE NET GAIN/LOSS ON FOREIGN	-	-
		CURRENCY TRANSACTIONS AND TRANSLATIONS	-	-
			<u>-</u>	<u>-</u>
39		<u>DEPRECIATION AND AMORTIZATION EXPENSES:</u>		
		DEPRECIATION	-	-
		PRELIMINARY & PRE-OPERATIVE EXP.WRITTEN OFF	-	-
			<u>-</u>	<u>-</u>
40		<u>OTHER EXPENSES:</u>		
		AUDIT FEES	20.00	20.00
		ADVERTISEMENT EXPS.	-	-
		BANK CHARGES	-	-
		CONVEYANCE EXPENSES	-	-
		ELECTICITY EXPENSES	-	-
		BROCKERAGE EXPENSES A/C	-	-
		FESTIVAL CELEBRATION EXPENSES	-	-
		FEES & TAXES	-	-
		GENERAL EXPENSES	-	-
		INSURANCE	-	-
		LEGAL & PROFESSIONAL EXPENSES	-	-
		NEWS PAPER & PERIODICALS	-	-
		PAYMENT TO THE AUDITORS	-	-
		PENALTIES	-	-
		POSTAGE & COURIER EXP.	-	-
		PRINTING & STATIONERY	-	-
		PROPERTY TAX	-	-
		RENT PAID	-	-
		OFFICE REPAIR & MAINTENANCE	-	-
		REPAIR TO BUILDINGS	-	-
		DIWALI EXPENSES	-	-
		LOSS ON SALE OF PROPERTIES	-	-
			<u>20.00</u>	<u>20.00</u>



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)	
-----------------	------	-------------	---	--

41		PAYMENTS TO AUDITORS		
		PARTICULARS		
		STATUTORY AUDIT FEES	20.00	20.00
			<u>20.00</u>	<u>20.00</u>

42		EARNINGS PER SHARES		
a		Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders (`)	(20.00)	(20.00)
b		Weighted Average number of Equity Shares used as denominator for calculating EPS	50,000	50,000
c		Basic and Diluted Earnings per Share (`)	(0.0)	(0.0)
d		Face Value per Equity Share (Rs.)	10	10

43 RELATED PARTY DISCLOSURE

As per Ind AS 24, the disclosures of transactions with the related parties given below:

- a List of Related Parties (as identified and certified by the Management)
Parties where control exists

S.NO.	Name of the Related Parties	
1	RR FINANCIAL CONSULTANTS LIMITED	HOLDING
2	RR INSURANCE BROKERS PVT LTD	ASSOCIATE
3	RR INFORMATION & INVESTMENT RESEARCH PVT LTD	ASSOCIATE
4	RR INVESTORS CAPITAL SERVICES LTD	ASSOCIATE
5	RR FINCAP PVT LTD	ASSOCIATE
6	RR EQUITY BROKERS PRIVATE LIMITED	ASSOCIATE
7	RR INFRA ESTATES PRIVATE LIMITED	ASSOCIATE
8	LAKSHMI NARAYAN INFRA ESTATES PVT LTD.	ASSOCIATE
9	PRIYA DARSHAN REAL ESTATE PVT LTD	ASSOCIATE
10	RR COMMODITY BROKER PVT LTD	ASSOCIATE
11	RR IT SOLUTIONS PVT LTD	ASSOCIATE
12	RR INVESTOR DISTRIBUTION COMPANY PVT LTD	ASSOCIATE
13	RR INVESTOR SECURITIES TRADING PVT LTD	ASSOCIATE
14	RR INVESTORS RETAIL SERVICES PVT LTD	ASSOCIATE
15	RR LAND ESTATE PVT LTD	ASSOCIATE

S.No.	Key Management Personal	
1	JEETESH KUMAR	DIRECTOR
2	PRIYANKA Sigh	DIRECTOR
3	RAJAT PRASAD	DIRECTOR

- b Transaction during the year with related parties

S.No.	Nature of Transaction	(₹ in Lakhs)			
		As at 31/03/2026		As at 31/03/2025	
		Holding Co.	Associate Co.	Holding Co.	Associate Co.
1	Amount Due from us as at	-	1.44	-	1.44
2	Amount Due to us as at	5.75	1.36	5.99	1.36
3	Purchase of Bonds	-	-	-	-



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

44 **Contingent Liabilities and Commitments**

(to be extent not provided for)

(i) Contingent liabilities shall be classified as:

(a) Claims against the company not acknowledged as debts;	Nil
(b) Guarantees;	Nil
(c) Other money for which the company is contingently liable	Nil

(ii) Commitments shall be classified as:

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;	Nil
(b) Uncalled liability on shares and other investments partly paid;	Nil
(c) Other commitments (specify nature)	Nil

45 **INCOME TAX EXPENSES**

Income tax expenses

Current Tax:

Current income tax for the year 2025-26

Adjustments for current tax of prior periods

(A)

Deferred Tax

Decrease/(increase) in deferred tax asset

Decrease/(increase) in deferred tax liabilities

Unused tax(credit)[Mat credit entitlement]

Unused tax(credit)/reversal[Mat credit entitlement] of prior periods

(B)

(A)+(B)

Reconciliation of tax expenses and the accounting profit multiplied by India domestic tax rate for 31 March 2026 and 31 March 2025

Accounting Profit Before Income tax expenses	(20.00)	-
Tax at Indian tax rate of 19.055% (Company paid tax under section 115JB(Minimum Alternate Tax) of Income Tax Act,1961)	100	

Tax effect of:

Non Deduction tax expenses

Tax effects of amounts which are not deductible in calculating taxable income

Dividend Income

Capital Receipt

Other items

Tax relating to earlier years

Deferred tax assets

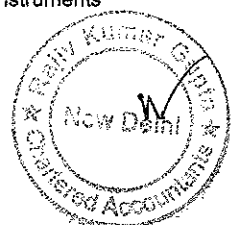
MAT Credit Entitlement

Income tax Expenses

100.00

46 **FINANCIAL INSTRUMENT**

The significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial assets, financial liability and equity instruments are disclosed in note 2(i) to the financial statement.



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

(a) Financial assets and liabilities

The carrying value of financial instruments by categories as at March 31, 2026 is as fo (₹ lakhs)

Particulars	Fair value through profit & loss	Fair value through OCI	Amortised Cost	Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	0.95	0.95
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	-	-
Loans	-	-	7.12	7.12
Inventories	-	-	-	-
Other financial assets	-	-	-	-
Total	-	-	8.07	8.07
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	2.29	-
Other financial liabilities	-	-	-	-
	-	-	2.29	2.29

The carrying value of financial instruments by categories as at March 31, 2025 is as fo (₹ lakhs)

Particulars	Fair value through profit & loss	Fair value through OCI	Amortised Cost	Total Carrying Value
Cash and cash equivalents	-	-	0.70	0.70
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	-	-
Loans	-	-	7.37	7.37
Inventories	-	-	-	-
Other financial assets	-	-	-	-
Total	-	-	8.07	8.07
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	2.29	2.29
Other financial liabilities	-	-	-	-
	-	-	2.29	2.29



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

Fair value Hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the assets or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).

The following table provides the fair value measurement hierarchy of the company's assets and liabilities are measured at fair value in balance sheet.

(₹ lakhs)

Particulars	Fair value hierarchy as at March 31, 2026		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-

(₹ lakhs)

Particulars	Fair value hierarchy as at March 31, 2025		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The company's principal financial liabilities comprise of loans and borrowing, trade and other payables. The main purpose of these financial liabilities is to finance the company operations. The company financial assets include loans, trade and other receivables, cash and cash equivalents that derive directly from its operations.

The company is exposed to market risk, interest rate risk, credit risk and liquidity risk. The company's senior management oversees the management of these risks.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Such changes in the value of financial instruments may results from changes in the interest rate risk, credit, liquidity and other

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flow of financial instruments will fluctuate because of changes in market interest rates.

Credit risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instruments or customer contracts, leading to a financial loss. The company is exposed to credit risk from its operating activities(primarily trade receivable) and from its investing activities and financial institutions and other financial instruments.

Liquidity risk:

Liquidity risk is the risk that an entity will have difficulties in paying its financial liabilities. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
----------	------	-------------	---

47 SEGMENT REPORTING

As per the management the company's main & only business is Consultancy Services. Hence the segment information required by AS 108 of the Institute of Chartered Accountants of India on segment reporting is not applicable.

48 MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT Act, 2006

On the basis of information and record available with the Management, the following disclosure pursuant to the above Act are made for the amounts due to the Micro and Small Enterprises, who have registered with the competent authorities:

Particulars	2025-26	2024-25
The principal amount and the interest due thereon remaining unpaid to any Micro / Small Supplier	NIL	NIL
The interest by the buyer as above, along with the amount of payment made beyond the appointed date during each accounting year	NIL	NIL
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest.	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of each accounting year	NIL	NIL
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the Small / Micro Enterprises	NIL	NIL

49 Foreign Currency Transaction

Expenditure incurred in Foreign Currency - Nil

50 Parties accounts whether is debit or credit are subject to reconciliation and confirmation.

51 Previous year figures are regrouped and rearrange wherever necessary so as to make them comparable with those of the current year.

52 In the opinion of the Board of Directors , all assets other than fixed assets have a value on realization in the ordinary course of Business at least equal to the amount at which they are stated unless specified otherwise.

53 Non operative bank balances whether in debit or credit are subject to confirmation and reconciliation.

54 Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or	Percentage to the total
Promoters		
As at 31-3-2026	Rs.5.75 Lakhs	80.80%
As at 31-3-2025	Rs.6.00 Lakhs	81.45%
Directors		
As at 31-3-2026		
As at 31-3-2025		
KMP		
As at 31-3-2026		
As at 31-3-2025		
Related Party		
As at 31-3-2026	Rs.1.37 Lakhs	19.20%
As at 31-3-2025	Rs.1.37 Lakhs	18.55%

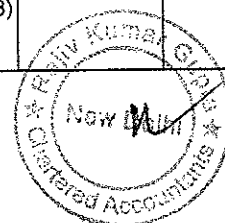


ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOT E No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-----------------	------	-------------	---

55 Following Ratios to be disclosed:-

S. No	PARTICULARS	NUMERATOR	DENOINATOR	MARCH 31,2026	MARCH 31,2025	VARIATION	Reason
(a)	Current Ratio,	Current Assets	Current Liabilities	2.15	1.66	29.45	Due to increase in Current Assets
(b)	DebtEquity Ratio,	Total Debt	Shareholders Equity	1.42	1.5	0	
(c)	Debt Service Coverage Ratio,	Earnings for debt service=Net Profit after Taxes + Non cash-operating expenses	Debt Service = Interest & Lease Payments +Principal Repayments	NA	N.A.		
(d)	Return on Equity Ratio,	Net Profit after taxes - Preferences Dividend(if any)	Average Shareholders Equity	0.00	0.00		
(e)	Inventory turnover ratio,	Cost of goods sold	Average Inventory	N.A	N.A.		
(f)	Trade Receivables turnover ratio,	Net Credit sales = Gross Credit Sales - sales return	Avg Account Recievable	N.A.	N.A.		
(g)	Trade payables turnover ratio,	Net Credit purchases = Gross Credit purchases - purchases return	Average trade Payables	N.A	N.A.		
(h)	Net capital turnover ratio,	Net sales = Total sales - sales return	Working capital = Current assets - Current Liabilities	N.A	N.A.		
(i)	Net profit ratio,	Net profit	Net Sales = Total Sales - sales return	N.A.	N.A.		
(j)	Return on Capital employed,	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Defferred Tax Liability	NA	NA		
(k)	Return on investment	Interest (Finance Income)	Investment	N.A	N.A.		
(l)	Operating profit Margin(%)	Earning before interest and taxes	Revenue from operations	N.A	N.A.		
(m)	Return on Net Worth (%)	Total comprehensive income for the year,net of tax	Net Worth	(0.003)	(0.003)		



ARIX CONSULTANTS PRIVATE LIMITED
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31-Mar-2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
-------------	------	-------------	---

- 56 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 lend or invest in party identified by or on behalf of the Company
- 57 Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 58 The Company do not have any Benami Property , where any proceeding has been initiated or pending against the Company for holding any Benami property .
- 59 The Company do not have any transactions with the Companies struck off.
- 60 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond statutory period.
- 61 The Company do not has not invested in Crypto currency or virtual Currency during the financial year.
- 62 The Company do not has not have any such transaction which is not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Acts, 1961(such as search or survey or any other relevant provisions of the Income Tax Act , 1961

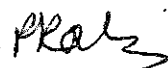
FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


JEETESH KUMAR
(Director)
(DIN No.06701650)


PRIYANKA SINGH
(Director)
(DIN No.05343056)

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.


RAJIV KUMAR GUPTA
(CHARTERED ACCOUNTANTS)
(MEMBERSHIP NO.83497)

PLACE: New Delhi
DATED: 30/05/2026

