ECOFINITY ATOMIX LIMITED

(Formerly known as Aryavan Enterprise Limited)
ADDRESS:308, SHITAL VARSHA ARCADE, OPP. GIRISH COLD DRINKS, C. G. ROAD, NAVRANGPURA, AHMEDABAD, GUJARAT–380009
E-mail: investor.deepti@gmail.com | MOBILE NO: +91 9824136618 | CIN: L52100GJ1993PLC018943

06th September, 2026

To,
The Manager,
BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra– 400001

Script Code: 539455

Dear Sir/Madam,

Sub: Notice of 34th Annual General Meeting along with Annual Report of the Company for F.Y. 2025-26.

In compliance with the provisions of the Companies Act 2013 & rules framed thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and Circulars issued by Ministry of Corporate Affairs ("MCA") and Securities and Exchange Board of India ("SEBI"), we wish to inform that 34th Annual General Meeting ("AGM") of the Members of the Company is scheduled to be held on **Monday**, **28th September 2026 at 3:00 P.M.** through Video Conferencing / Other Audio Visual Means ("OAVM") to transact the business, as set out in the Notice of AGM.

In reference to above, we are submitting herewith the Annual Report for the F.Y. 2025-26 along with the Notice of 34th AGM, which is being sent to the Members only through electronic mode. The same is also available on Company's website at https://ecofinityatomix.com.

Further to inform that the Company has fixed Monday, 21st September, 2026 as the "Cut-off date" for the purpose of remote e-voting, for ascertaining the eligibility of the Shareholders to cast their votes electronically in respect of the businesses to be transacted at the AGM. The remote e-Voting facility would be available during the following period:

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Commencement of remote e-Voting	**Thursday, 24th September, 2026 at 09:00 a.m.**
Conclusion of remote e-Voting	**Sunday, 27th September, 2026 at 05:00 p.m.**

You are requested to kindly take the same on your record.

Thanking You.

Yours Faithfully,

For, Ecofinity Atomix Limited
(Formerly known as Aryavan Enterprise Limited)

PRAFULLCHANDRA PATEL
Digitally signed by PRAFULLCHANDRA PATEL
Date: 2026.09.06 14:48:34 +05'30'

Prafullchandra Vitthalbhai Patel
Chairman & Managing Director
DIN: 08376125

ECOFINITY ATOMIX LIMITED

(Formerly known as Aryavan Enterprise Limited)

34TH ANNUAL REPORT 2025-26

Address: 308, Shital Varsha Arcade, Opp. Girish COLD Drinks,
C. G. Road, Navrangpura, Ahmedabad, Gujarat–380009
E-mail: investor.deepti@gmail.com | MOBILE NO: +91 9824136618 | CIN: L52100GJ1993PLC018943

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COMPANY INFORMATION

Board of Directors	Mr. Prafullchandra Vitthalbhai Patel : Chairman & Managing Director Mr. Hirenkumar Jashvantbhai Patel : Executive Director Mr. Jashvantbhai Shankarlal Patel : Executive Director Ms. Sonu Gupta : Independent Director Ms. Kajal Ritesh Soni : Independent Director
Audit Committee	Mrs. Kajal Ritesh Soni : Chairman Mrs. Sonu Gupta : Member Mr. Hiren Patel : Member
Nomination and Remuneration Committee	Mrs. Kajal Ritesh Soni : Chairman Mrs. Sonu Gupta : Member Mr. Jashvantbhai Shankarlal Patel : Member
Stakeholders' Relationship Committee	Mrs. Sonu Gupta : Chairman Mrs. Kajal Ritesh Soni : Member Mr. Hiren Patel : Member
Key Managerial Personnel	Mrs. Ila Sunil Trivedi: Chief Financial Officer (CFO) Mrs. Rina Singh: Company Secretary and Compliance Officer (CS)
Statutory Auditor	**M/s. S N D K & Associates LLP** Chartered Accountants, Ahmedabad
Secretarial Auditor	**M/s. Utkarsh Shah & Co.** Company Secretaries, Ahmedabad
Share Transfer Agent	**Satellite Corporate Services Private Limited** Office No.: B-302, Sony Apartment, Opp. St. Judes High School, Off Andheri Kurla Road, Jarimari Sakinaka, Mumbai, Maharashtra-400072
Registered Office	308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura, Ahmedabad, Gujarat– 380009

NOTICE

NOTICE is hereby given that **34th Annual General Meeting** of **Ecofinity Atomix Limited (formerly known as Aryavan Enterprise Limited)** will be held on **Monday, 28th September 2026 at 03:00 P.M.** through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following businesses: -

ORDINARY BUSINESS: -

Adoption of Financial Statements:

1. **To receive, consider, approve and adopt:**

   a. **the Audited Standalone Financial Statements of the Company for the Financial Year ended on March 31, 2026, together with the reports of the Board of Directors and the Auditors thereon and**

   b. **the Audited Consolidated Financial Statements of the Company for the Financial Year ended on March 31, 2026, together with reports of Auditors thereon.**

2. **To appoint Mr. Hirenkumar Jashvantbhai Patel (DIN: 08983888), who retires by rotation and being eligible, offers himself for re-appointment.**

SPECIAL BUSINESS: -

3. **To Approve Remuneration of Mr. Prafullchandra Vitthalbhai Patel (DIN: 08376125) as a Managing Director of the Company:**

   To consider and, if thought fit, to pass with or without modifications, the following resolution as **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and any other rules made thereunder as may be applicable and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (including any amendment(s), statutory modification(s) or reenactment(s) thereof for the time being in force) and upon recommendations of Nomination & Remuneration Committee and Board of Directors of the Company, and subject to such other approval(s), permission(s) and sanction(s) as may be required in this regard, consent of the Members of the Company be and is hereby accorded for payment of remuneration to Mr. Prafullchandra Vitthalbhai Patel (DIN: 08376125) as a Chairman & Managing Director of the Company on the terms and conditions with respect to the remuneration as recommended by the Nomination and Remuneration Committee as prescribed in the explanatory Statement for a period w.e.f. 16th June, 2026 to 15th June, 2028.

   RESOLVED FURTHER THAT the Board of Directors in their discretion be and is hereby authorized to increase, alter, and vary the Salary and Perquisites in such manner as the Board in absolute discretion deem fit and acceptable to **Mr. Prafullchandra Vitthalbhai Patel -** Chairman & Managing Director subject to the provisions of Section 197 and 198 read with Schedule V of the Companies Act, 2013, including the Circular issued by Ministry of Corporate Affairs; vide notification dated 12 September 2018 to pay remuneration exceeding the ceiling and any amendments /modifications, enactment from time to time.

RESOLVED FURTHER THAT pursuant to Section 197 (9) of the Companies Act, 2013 in case of receipt of remuneration, in excess of the specified threshold, Mr. Prafullchandra Vitthalbhai Patel - Chairman & Managing Director, shall refund the amount within two years or such lesser period as may be allowed by the Company, and until such sum is refunded, hold it in trust for the Company. Prior approval of Banks, Financial Institutions, Non-convertible Debenture holders or Secured Creditors will be required, in case the Company has defaulted in payment of their dues. The Company is allowed to waive such refundable amount by passing a Special Resolution within TWO YEARS from the date the sum becomes refundable.

RESOLVED FURTHER THAT in the event of any re-enactment or modification or recodification of the Companies Act, 2013 this Resolution shall remain in force and the reference to various provisions of the Companies Act shall be deemed to be substituted by the corresponding provisions of the new act or amendments thereto or the Rules and Notifications issued thereunder.

RESOLVED FURTHER THAT the Board of Directors and the Company Secretary of the Company be and are hereby individually authorized to do all such acts, deeds, matters and things as in its absolute discretion, as may be considered necessary, desirable or expedient and to settle any question, or doubt that may arise in relation thereto and the Board of Directors shall have absolute powers to decide breakup of the remuneration, restructure remuneration within the maximum permissible limit and in order to give effect to this resolution or as may be considered by it to be expedient in the best interest of the Company."

Registered Office:
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad, Gujarat -380009

By Order of the Board
For Ecofinity Atomix Limited
(formerly known as Aryavan Enterprise Limited)

Prafullchandra Vitthalbhai Patel
Chairman & Managing Director
DIN: 08376125

Date: 05.09.2026
Place: Ahmedabad

Notes:

Convening of AGM through Video Conferencing ("VC") or any Other Audio-Visual Means ("OAVM")

1. In terms of General Circular No. 03/2025 dated 22nd September, 2025 and other earlier circulars issued in this regard by the Ministry of Corporate Affairs ("MCA Circulars") and in compliance with the provisions of the Companies Act, 2013 ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015 ("Listing Regulations") from time to time, the 34th Annual General Meeting (AGM) of the Members of the Company will be held through VC/OAVM, so that members can attend and participate in the AGM from their respective locations. The deemed venue for the 34th AGM shall be the Registered Office of the Company.

   The Members are therefore requested not to visit Administrative / Registered Office to attend the AGM.

   Dispatch of Notice and Annual Report through electronic means

2. In compliance with the MCA Circulars read with Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated 5th January, 2023 and other earlier circulars issued in this regard by the Securities and Exchange Board of India ("SEBI Circulars"), Notice of the AGM along with the **Annual Report 2025-26** is being sent only through electronic mode to those Members whose name is recorded in the Register of Members / Register of Beneficial Owners as on **04th September, 2026** and whose email addresses are registered with the Company / Registrar and Share Transfer Agent ("Satellite Corporate Services Private Limited" / "RTA") or with the respective Depository Participant(s) for communication purposes to the Members, unless any member has requested for a hard copy of the same.

3. The Notice can also be accessed at the Company's website at https://ecofinityatomix.com and at the website of the Stock Exchange BSE Limited www.bseindia.com and at the website of CDSL (agency for providing the Remote e-Voting facility) at www.evotingindia.com.

4. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this Notice.

Interim Dividend

5. For information of the members, during the financial year 2025-26, an Interim Dividends of Rs. 0.50 per equity share of face value of ₹10.00 each were paid on 19th December, 2025 .

6. Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 read with the relevant circulars and amendments thereto ("IEPF Rules"), the amount of dividend remaining unpaid or unclaimed for a period of seven years is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government.

7. Members are requested to encash their Dividend if it not encashed till date.

Proxy form

8. In terms of the MCA Circulars, physical attendance of members has been dispensed with and as such, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Hence, **the Proxy Form and Attendance Slip are not annexed to the Notice**. However, Pursuant to Section 112 and Section 113 of the Companies Act, 2013, representatives of the President of India or the Governor of State or the Body Corporates are entitled to attend the AGM through VC/OAVM and cast their votes through e-voting.

9. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, with respect to the special business set out in the Notice is annexed hereto.

E-Voting facility and joining of AGM through VC / OAVM

1. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the 34th AGM. Shareholders are requested to refer detailed procedure for e-Voting and participation in the AGM through VC/OAVM mentioned hereunder. The detailed procedure for participation in the meeting through VC/OAVM is also available at the Company's website https://ecofinityatomix.com.

2. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited ('CDSL') for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

3. In view of MCA & SEBI Circulars, printed copy of the Annual Report (including Notice) is not being sent to the Members.

4. AGM convened through VC/OAVM is in compliance with applicable provisions of the Companies Act, 2013 read with MCA & SEBI Circulars as stated above.

5. The voting period **begins on Thursday, 24th September, 2026 at 09:00 a.m. and ends on Sunday, 27th September, 2026 at 05:00 p.m.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date Monday, 21st September, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

6. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

7. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee

and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

8. The helpline number regarding any query / assistance for participation in the AGM through VC/ OAVM is 022-23058542/43.

Cut-off Date for Voting

9. The voting rights of the members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date i.e. **Monday, 21st September 2026**.

Quorum

10. The attendance of Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning quorum under Section 103 of the Companies Act, 2013.

Scrutinizer for conducting E-Voting

11. The Company has appointed **Mr. Utkarsh Shah of M/s. Utkarsh Shah & Co. (Membership No. F12526, COP: 26241), Practicing Company Secretary, Ahmedabad** to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

Voting Result

12. The voting results shall be declared within two working days from the conclusion time of the Meeting. The results declared along with the Scrutinizer's Report will be placed on the website of the Company at immediately after the result is declared by the Chairman or any other person authorised by him in this regard and will simultaneously be sent to BSE Limited and where equity shares of the Company are listed.

PREVENT FRAUDULENT TRANSACTIONS

13. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

14. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts.

Inspection of Documents

15. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other

documents referred to in the Notice will be available for inspection in electronic mode by sending an e-mail to https://ecofinityatomix.com.

Financial Information required

16. Members desirous of obtaining any information concerning the accounts and operations of the Company are requested to address their questions in writing to the Company at **least 10 (Ten) days before** the date of the Meeting from their registered e-mail address, mentioning their name, DPID and Client ID number/folio number and mobile number at the Company's investor desk at https://ecofinityatomix.com so that the information required may be made available at the Meeting.

17. The Company is pleased to provide members, facility to exercise their right to vote at the **34TH Annual General Meeting (AGM**) by electronic means through e-Voting Services provided by Central Depository Services (India) Limited (CDSL).

18. The Recording/transcript of the AGM will be made available on the website of the Company https://ecofinityatomix.com in the Investors Section, as soon as possible after the Meeting is over.

INTRUCTIONS TO SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of **Individual Shareholders** holding shares in demat mode.

In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020,** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. **Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.**

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/ NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website **www.cdslindia.com** and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-

	Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi / Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. 5) The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online" for IDeAS Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote

	during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e- Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID / Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at **helpdesk.evoting@cdslindia.com** or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) •Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

7. After entering these details appropriately, click on “SUBMIT” tab.

8. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field.

9. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

10. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

11. Click on the EVSN of Aryavan Enterprise Limited.

12. On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

13. Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

14. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

15. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

16. You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

17. If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

18. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

19. **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz https://ecofinityatomix.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their

respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **7 (Seven) days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at https://ecofinityatomix.com.

The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance at least **7 (Seven) days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to the **Company/RTA email id.**

2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP).**

3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to **helpdesk.evoting@cdslindia.com** or contact at toll free **no. 1800 22 55 33**

All grievances connected with the facility for voting by electronic means may be addressed to: -
Mr. Rakesh Dalvi, Sr. Manager, Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013
Or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 22 55 33.

NAME	CONTACT DETAILS

COMPANY	Ecofinity Atomix Limited (formerly known as Aryavan Enterprise Limited) 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura Ahmedabad -380009 E-MAIL: - https://ecofinityatomix.com
REGISTRAR AND TRANSFER AGENT ('RTA AGENT')	Satellite Corporate Services Pvt Ltd A-106-107, Dattani Plaza, East West Indl. Compound, Andheri Kurla Road, Nr Safed Pool, Sakinaka, Mumbai-400072. Tel: +91 022 28520461/462, Fax: +91 22 4918 6060 **E-MAIL: -** service@satellitecorporate.com
E-VOTING AGENCY	Central Depository Services [India] Limited **E-MAIL: -** **helpdesk.evoting@cdslindia.com**
SCRUTINIZER*	Ms. Utkarsh Shah – Practicing Company Secretary M/s. Utkarsh Shah & Co. **E-MAIL** – info@csutkarsh.com

Registered Office:
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad -380009

By Order of the Board
For Ecofinity Atomix Limited
(formerly known as Aryavan Enterprise Limited)

Prafullchandra Vitthalbhai Patel
Chairman & Managing Director
DIN: 08376125

Date: 05.09.2026
Place: Ahmedabad

EXPLANATORY STATEMENT

PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following Statement pursuant to Section 102 of the Companies Act, 2013, sets out all material facts relating to the businesses mentioned in the accompanying Notice.

The present approval of remuneration of Mr. Prafullchandra Vitthalbhai Patel (DIN: 08376125) as a Chairman and Managing Director of the Company shall expire on 15th June, 2026. Considering his experience, knowledge, skills and his valuable contribution towards the company the Board of Directors, upon the recommendation of Nomination and Remuneration Committee has approved / recommend the remuneration payable to him subject to approval of members in the ensuing general meeting on revised terms w.e.f. 16th June, 2026 to 15th June, 2028.

A. The details of the remuneration along with perquisites are prescribed hereunder:

Basic Salary	Up to Rs. 2,00,000/- per month (with increments as the Board may decide from time to time)

Perquisites	In addition to the salary and performance bonus, the following perquisites mentioned in **Category A, Category B and Category C** shall be allowed to Mr. Prafullchandra Vitthalbhai Patel - Chairman & Managing Director and the total value of perquisites shall be restricted to an amount equal to the annual salary.

Category A:

Leave Travel Assistance	For Self and Family in accordance with the Policy of the Company. Family means the spouse, the dependent children and dependent parents.
Club Fee	The Company shall pay and/or Reimburse Fees and expenses (excluding Admission and Life Membership Fees) of maximum two clubs.
Mediclaim and Personal Accident Insurance Premium	The Company shall pay Mediclaim and Personal Accident Insurance Premium as per the rules of the Company.

Category B:

Provident Fund	The Company shall make contribution to Provident Fund, Superannuation Fund or Annuity fund (as per the rules of the Company) to the extent these either singly or put together are not taxable under the Income Tax Act.
Gratuity	The Company shall pay gratuity at the rate not exceeding half a month's salary for each completed year of service subject to maximum amount permissible under the Payment of Gratuity Act, 1972 from time to time.

Category C:

Car	The Company shall provide a car with driver at the entire cost of the Company for personal use and office work. The Company shall bill use of car for private purposes.
Communication Facility	The Company shall provide communication devices such as telephones, audio and video conference facilities etc., at the residence telephone at the entire cost of the Company. Personal long distance calls be billed by the Company.
Entertainment and all Other Expenses	Reimbursement of entertainment and all other expenses actually and properly incurred in the course of business of the Company.
No Sitting Fees	No sitting fee will be paid for attending meetings of the Board or Committee thereof.
Others	Such other perquisites and allowances in accordance with the rules of the Company or as may be agreed to by the Board of Directors and accepted by Mr. Prafullchandra Patel

Reimbursement:

Mr. Prafullchandra Vitthalbhai Patel shall be reimbursed entertainment expenses actually and properly incurred in the course of business of the Company.

B. Remuneration to be paid as per Section 196 and Section 197 read with Schedule V of the Act Wherein in any financial year during the tenure of the Managing Director, the company has no profits or the profits are inadequate, the company shall subject to the provisions of Section 196 and Section 197 read with Schedule V and all other applicable provisions, if any, of the Act and the Rules shall pay remuneration and other allowances and perquisites as specified herein.

C. Board's powers to reduce the remuneration when in any financial year, there are no profits or the same are not considered adequate by the Board, the Board is empowered to decide not to pay any remuneration or to reduce the remuneration mentioned above to any amount they consider reasonable in the circumstances of the case. The Board's powers in this behalf are absolute and if so, exercised by the by the Board before the end of the financial year or before the accounts are passed by the Annual General Meeting will override the provisions of remuneration set out above and no remuneration or the reduced remuneration as the case may be, will accrue and become payable to the Managing Director.

Information required to be furnished as required under SS-2, the particulars of Director whose remuneration will be approved by the members of the company:

Name of the Director	Mr. Prafullchandra Vitthalbhai Patel (DIN: 08376125)	Mr. Hirenkumar Jashvantbhai Patel (DIN: 08983888)
Age	62 years	40 years
Qualifications, experience	Graduated in Bachelor of Science (Chemical). 11 years' experience as Professional Consultant in product development and also Director of Actymo Private Limited for almost 5 years and also partner in Padmawati Chemical which is involved in manufacturing of bulk drug.	Worked as Production Officer in Hard Castle Petrofer Pvt. Ltd. And worked as shift In Charge almost 9 years in Unimark Revedies Ltd. And currently engage in Factory unit in charge in Padmawati Chemical.

Terms and conditions of remuneration sought to be paid	As specified above.	Not Applicable
The remuneration last drawn by such person	Rs. 1,50,000 for July, 2026 Month.	-
Date of first appointment on the Board	16/06/2023	16/06/2023
Shareholding in the company	16,27,940 Shares (23.38%)	6.78%
Relationship with other Directors, Manager and other Key Managerial Personnel of the company	There is no Relationship with other Directors, Manager and other Key Managerial Personnel of the company.	There is no Relationship with other Directors, Manager and other Key Managerial Personnel of the company.
The number of Meetings of the Board attended during the year	14	14
Other Directorships	He is a Director in ACTYMO PRIVATE LIMITED.	He is a Director in ACTYMO PRIVATE LIMITED.
Membership/ Chairmanship of Committees in other company.	Nil	Nil

Statement containing information required to be given as per item(iv) of third proviso of Section II of Part II of Schedule V to the Companies Act, 2013.

I. General Information:

Sr. No.	Particulars	Information
1.	Nature of industry	The company is engaged in the business of trading goods.
2.	Date or expected date of commencement of commercial production	16th June, 2023
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
4.	Financial performance based on given indicators	As specified in the financial statements for FY 2025-26.
5.	Foreign investments or collaborations, if any.	Nil

II. Information about the appointee:

Sr. No.	Particulars	Information
1.	Background details	Graduated in Bachelor of Science (Chemical). 11 years' experience as Professional Consultant in product development and also Director of Actymo Private Limited for almost 5 years and

		also partner in Padmawati Chemical which is involved in manufacturing of bulk drug.
2.	Past remuneration	Rs. 18,00,000 for FY 2025-26
3.	Recognition or awards	Nil
4.	Job profile and his suitability	The Managing Director is responsible for trading, production, project and corporate strategy subject to the superintendence, control and direction of the Board of Directors. Considering the long association and expertise in relevant field he is suited for the appointment as Managing Director of the Company.
5.	Remuneration proposed	As mentioned Above.
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	Taking into consideration the size of the Company, the profile, knowledge, skills and responsibilities shouldered by him the remuneration proposed to be paid is commensurate with the remuneration packages paid to him similar counter parts in other companies.
7.	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel [15][or other director], if any.	He has no other pecuniary transactions directly or indirectly in the company except to the extent of his shareholding in the Company and other transactions covered in notes to accounts.

III. Other Information:

Sr. No.	Particulars	Information
1.	Reasons of loss or inadequate profits	Not Applicable
2.	Steps taken or proposed to be taken for improvement	
3.	Expected increase in productivity and profits in measurable terms	

The Board recommends the resolution at Item No. 4 to be passed with or without modifications as Special Resolution.

Except Mr. Prafullchandra Vitthalbhai Patel (DIN: 08376125) being an interested Director, none of the other Directors and Key Managerial Personnel of the Company and / or their relatives are concerned or interested, financially or otherwise, in the proposed resolution.

Registered Office:
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad -380009

By Order of the Board
For Ecofinity Atomix Limited
(formerly known as Aryavan Enterprise Limited)

Prafullchandra Vitthalbhai Patel
Chairman & Managing Director
DIN: 08376125

Date: 05.09.2026
Place: Ahmedabad

Address: 308, Shital Varsha Arcade, Opp. Girish COLD Drinks,
C. G. Road, Navrangpura, Ahmedabad, Gujarat–380009
E-mail: investor.deepti@gmail.com | MOBILE NO: +91 9824136618 | CIN: L52100GJ1993PLC018943

DIRECTORS' REPORT

To,
Dear Shareholders,

Your directors have pleasure in presenting 34th (Thirty-Forth) Annual Report the business and operations of the Company and the accounts for the Financial Year (“FY”) ended on 31st March 2026.

FINANCIAL RESULTS:

(Rs. in Lakhs)

PARTICULARS	Year Ended on 31st March, 2026	Year Ended on 31st March, 2025
Revenue from Operations	3,512.22	3107.40
Other Income	212.16	69.19
Total Revenue	3,724.38	3176.59
Total Expenses	3,281.06	2983.10
Profit Before Tax	443.32	193.49
Profit After Tax	337.44	152.03

STATE OF COMPANY’S AFFAIRS:

During the year under review, the Revenue from Operation of the Company increased from Rs. 3107.40 lakhs to Rs. 3,512.22 lakhs. Pursuant to the increase in sale of the Company the profit of the Company increased from Rs. 152.03 lakhs to Rs. 337.44 lakhs.

CHANGE IN NATURE OF BUSINESS, IF ANY:

There has been no change in the nature of business of the Company.

DIVIDEND:

With a view to provide a cushion for any financial contingencies in the future and to strengthen the financial position of the Company, your directors have decided not to recommend any dividend for the period under review.

TRANSFER TO RESERVES:

The profit of the Company for the Financial Year ending on 31st March 2026 is transferred to profit and loss account of the Company under Reserves and Surplus.

ANNUAL RETURN:

Pursuant to Section 92(3) read with Section134(3)(a) of the Act, the Annual Return as on March 31, 2026, is available on the Company’s website at https://ecofinityatomix.com.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATES AND THE DATE OF THE REPORT:

There are no material changes and commitments, affecting the financial position of the Company.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There are no significant material orders passed by the Regulators or Courts or Tribunal, which would impact the going concern status of the Company and its future operation.

ALLOTMENT OF SECURITIES ON PREFERENTIAL BASIS:

During the period under review there is no issue or allotment of share on preferential issue.

DEPOSITS:

During the financial year, your Company has not accepted any amount as Public Deposits within the meaning of provisions of Chapter V – Acceptance of Deposits by Companies of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

FINANCE:

To meet the funds requirement of working / operational capital your Company utilize the internal accruals as funds.

CREDIT RATING:

The provisions related to Credit Rating is not applicable to the Company.

DISCLOSURE RELATING TO SUBSIDIARIES, ASSOCIATES

Your Company have any one subsidiary Company as mentioned in the Form AOC-1 attached herewith as **Annexure A**. However, the Company does not have holding, associate or any joint venture. There is no company which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

MERGERS AND ACQUISITIONS:

There were no mergers/acquisitions during the year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The composition of the Board of Directors of the Company on 31st March 2026 is as under:

i) Directors to retire by Rotation:

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the Articles of Association of your Company, Mr. Hirenkumar Jashvantbhai Patel (DIN: 08983888) Director of the Company, retire by rotation at the ensuing Annual General Meeting and being eligible have offered themselves for re-appointment.

The details as required under the provisions of the Companies Act and Listing Regulations are provided in the Notice convening the ensuing Annual General Meeting.

ii) Appointment of Directors:

During the period under review, no new Director has been Appointed or resigned from the company.

iii) Declaration by Independent Directors:

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the provisions of Section 149(6) of the Companies Act, 2013 read with Schedules & Rules issued thereunder as well as Regulation 16 of the Listing Regulations.

The Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

iv) Key Managerial Personnel (KMP):

Pursuant to Section 2 (51) and Section 203 of the Companies Act, 2013 read with Rules framed there under, the following executives have been designated as Key Managerial Personnel (KMP) of the Company. During the year under review there is no change in the iv) Key Managerial Personnel (KMP) of the company.

1. Mr. Prafullchandra Vitthalbhai Patel – Managing Director
2. Ms. Rina Singh – Company Secretary
3. Mrs. Ila Sunil Trivedi – Chief Finance Officer

MEETINGS OF THE BOARD:

The Directors of the Company met at regular intervals with the gap between two meetings not exceeding 120 days to take a view of the Company's policies and strategies apart from the Board Matters. During the year, fourteen (14) Board meetings were convened and held on 19-05-2025, 30-05-2025, 28-06-2025, 04-08-2025, 13-08-2025, 01-09-2025, 14-11-2025, 20-11-2025, 08-12-2025, 10-12-2025, 16-12-2025, 22-12-2025, 14-02-2026 and 20-02-2026 respectively, in respect of which meetings proper notices were given and the proceedings were properly recorded and signed.

DIRECTORS' RESPONSIBILITY STATEMENT:

In pursuance of Section 134(5) of the Companies Act, 2013 read with the rules made there under, including any enactment or re-enactment thereon, the Directors hereby confirm that:

a) In the preparation of the Annual Accounts for the year ending on 31st March 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The Directors selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at 31st March 2026 and of the Profit of the Company for the period ended on 31st March 2026.

c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d) The Directors have prepared the annual accounts on a going concern basis;

e) The Directors had laid down Internal Financial Controls (IFC') and that such Internal Financial Controls are adequate and operating effectively.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Company has conducted familiarization programme for Independent Directors during the year. and posted on the website of the Company at https://ecofinityatomix.com.

BOARD FORMAL PERFORMANCE EVALUATION:

Pursuant to the provisions of the Act and Regulation 17 of Listing Regulations, the Board has carried out the annual performance evaluation of its own performance and that of its statutory committee's Viz., Audit Committee, Stakeholder Relationship Committee, Nomination and Remuneration Committee and also of the individual Directors.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of Directors on parameters such as level of engagement and contribution, independence of judgment safeguarding the interest of the Company and its minority shareholders etc. The entire Board carried out the performance evaluation of the Independent Directors and also reviewed the performance of the Secretarial Department.

As required under the provisions of the Act and the Listing Regulations, a separate meeting of the Independent Directors of the Company was held on 01.09.2025 to evaluate the performance of the Chairman, Non- Independent Directors and the Board as a whole and also to assess the quality, quantity and timeliness of flow of information between the management of the Company and the Board.

The Directors expressed their satisfaction with the evaluation process.

REMUNERATION POLICY:

The Board has on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration.

Non-Executive Directors are paid sitting fees for attending each meeting of the Board and/or Committee of the Board, approved by the Board of Directors within the overall ceilings prescribed under the Act and Rules framed thereunder.

All the Executive Directors (i.e., Chairman/Managing Director/Whole-time Director) are paid remuneration as mutually agreed between the Company and the Executive Directors within the overall limits prescribed under the Companies Act, 2013.

In determining the remuneration of the Senior Management Employees, the Nomination and Remuneration Committee ensures / considers the following:

- The remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus.
- The remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individual's performance vis-à-vis Key Result Areas (KRAs) / Key performance Indicators (KPIs), industry benchmark and current compensation trends in the market.

COMMITTEES:

The composition of committees constituted by Board along with changes, if any, forms part of the Corporate Governance Report, which forms part of this Annual report.

I. Audit Committee:

The Company has constituted an Audit Committee as per the requirement of the Companies Act, 2013.

During the year under review 5 (Five) meetings were held viz 30-05-2025, 13-08-2025, 01-09-2025, 14-11-2025 and 14-02-2026. The Composition and attendance of the Committee s as under:

Sr. No.	Name of Member	Chairman/Member	No. of Meetings attended
1	Mrs. Kajal Ritesh Soni	Chairman	5
2	Mrs. Sonu Gupta	Member	5
3	Mr. Hiren Patel	Member	5

II. Stakeholders Relationship Committee:

The Company has constituted a Stakeholders Relationship Committee in terms of the requirements of the Companies Act, 2013.

During the year under review 1 (One) meeting was held viz. 01-09-2025. The Composition and attendance of the Committee is as under:

Sr. No.	Name of Member	Chairman/Member	No. of Meetings attended
1	Mrs. Kajal Ritesh Soni	Chairman	1
2	Mrs. Sonu Gupta	Member	1
3	Mr. Jashvantbhai Shankarlal Patel	Member	1

III. Nomination and Remuneration Committee:

The Company has constituted a Nomination and Remuneration Committee in terms of the requirements of the Companies Act, 2013.

During the year under review One (1) meeting was held viz. 01.09.2025. The Composition and attendance of the Committee are as under:

Sr. No.	Name of Member	Chairman/Member	No. of Meetings attended
1	Mrs. Sonu Gupta	Chairman	1
2	Mrs. Kajal Ritesh Soni	Member	1
3	Mr. Hiren Patel	Member	1

IV. Risk Management Committee:

The provisions regarding the Risk Management Committee do not apply to the Company.

V. Corporate Social Responsibility Committee:

The provisions of section 135 of the Companies Act, 2013 do not apply to the Company.

RELATED PARTY TRANSACTIONS (RPT):

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2013 all the contracts and arrangements with related parties entered by the Company during the financial year were in ordinary course of Business and on arms' length basis. Details of the transactions are as mentioned in AOC-2 attached herewith as an **Annexure B.** The policy on Related Party Transactions has been uploaded on the website i.e. https://ecofinityatomix.com.

PARTICULARS OF EMPLOYEES:

The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as none of the Employees of the Company has received remuneration above the limits specified in the Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26. The details regarding the same is enclosed as '**Annexure – C'**.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information pertaining to Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is annexed to this report as '**Annexure - D**'.

MANAGEMENT DISCUSSION AND ANALYSIS:

Management Discussion and Analysis Report as required under Regulation 34 and Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 forms an integral part of this Report, and provides the Company's current working and future outlook as per **Annexure-E**.

POLICY ON DIRECTORS APPOINTMENT AND POLICY ON REMUNERATION:

Pursuant to the requirements of Section 178 of the Companies Act, 2013, the policy on appointment of Board Members and policy on remuneration of the Directors, KMPs and other employees is available on website of the company i.e. https://ecofinityatomix.com.

AUDITORS AND AUDITORS' REPORT:

Statutory Auditors:

The Notes to the Financial Statements referred to in the Auditors' Report are self-explanatory.

There are no qualifications or reservations, or adverse remarks made by Statutory Auditors of the Company and therefore do not call for any comments under Section 134 of the Act. The Auditors' Report is attached with the Financial Statements in this Annual Report.

M/s. S N D K & Associates LLP, Chartered Accountants (ICAI Firm Registration No. W100060), Chartered Accountants, have been appointed as Statutory Auditors of the Company for a period of 5 years at the 31st Annual General Meeting was held on 30th September, 2023 to hold the office from conclusion of that meeting until the conclusion of the 36th Annual General Meeting of the Company to be held in 2028. As required under Regulation 33(d) of SEBI (LODR) Regulations, 2015 the Auditors have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

Secretarial Auditors:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, your Company had engaged the services of M/s. Utkarsh Shah & Co. (Mem. No: F12526, COP: 26241), a firm of Company Secretaries in Practice to undertake the Secretarial Audit of the Company for the financial year ended 31st March 2026. The Secretarial Audit Report in **Form No. MR - 3** for the financial year ended 31st March 2026 is annexed to this report as '**Annexure - F**'.

In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 204 of the Companies Act, 2013, the Board of Directors of the Company places on record its reply/comments to the observations and qualifications made by the Secretarial Auditor, M/s. Utkarsh Shah & Co., Company Secretaries, in the Secretarial Audit Report (Form No. MR-3) for the Financial Year ended 31st March, 2026, as under:

Sr. No.	Observation/Qualification by the Secretarial Auditor	Management Reply/Response
1	Non-implementation of System Driven Disclosures (SDD) mechanism as mandated by SEBI under Regulation 7(2) read with Schedule VII of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	The Management notes the observation and shall coordinate with the Depositories/Stock Exchange to enable the System Driven Disclosures mechanism for disclosures relating to shareholding of/dealing by Promoters, Directors and Designated Persons at the earliest, and shall ensure ongoing compliance thereafter.
2	Non-publication of financial results in the newspapers as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The Management regrets the inadvertent lapse in publishing the financial results in newspapers within the stipulated timelines. The Company has taken note of the requirement and shall ensure timely publication of financial results in the prescribed newspapers as required under Regulation 47 of the SEBI LODR Regulations, 2015, going forward.

Risk Management Policy:

The Company has a well-defined Risk Management Policy commensurate with the size and nature of its business. The policy provides for identification, assessment, monitoring and mitigation of various risks associated with the operations of the Company.

The Company has established an adequate framework for identifying and evaluating business risks and opportunities. The major risks identified by the Company are periodically reviewed and appropriate measures are taken to mitigate and manage such risks. The Board of Directors oversees the risk management framework and ensures that appropriate systems and processes are in place for effective management of identified risks.

The Company continuously monitors the business environment and takes necessary measures to minimize the impact of any potential risks on its business operations and financial performance.

Internal Auditor:

The Internal Auditor has carried out the internal audit for the reporting period.

Frauds Reported by Auditors

During the year under review, no instance of fraud in the Company was reported by the Auditors.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has in its place adequate Internal Financial Controls with reference to Financial Statements. During the year, such controls were tested and no reportable material weakness in the design or operation of Internal Finance Control System was observed.

For all amendments to Accounting Standards and the new standards notified, the Company carries out a detailed analysis and presents the impact on accounting policies, financial results including revised disclosures to the Audit Committee. The approach and changes in policies are also validated by the Statutory Auditors.

Further, the Audit Committee periodically reviewed the Internal Audit Reports submitted by the Internal Auditors. Internal Audit observations and corrective action taken by the Management were presented to the Audit Committee. The status of implementation of the recommendations were reviewed by the Audit Committee on a regular basis and concerns if any were reported to the Board.

As per the relevant provisions of the Companies Act, 2013, the Statutory Auditors have expressed their views on the adequacy of Internal Financial Control in their Audit Report.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has established vigil mechanism and framed whistle blower policy for Directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of Company's Code of Conduct or Ethics Policy.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

The Company has always been committed to provide a safe and conducive work environment to its employees. Your directors further state that during the year under review there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as confirmed by the Internal Complaints Committee as constituted by the Company.

CORPORATE GOVERNANCE:

Since the paid-up Capital of Company is less than Rs. 10 Crores and Turnover is less than Rs. 25 Crores therefore by virtue of Regulation 15 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the compliance with the corporate governance provisions as specified in regulations 17 to 27 and clauses (b) to (i) of sub regulation (2) of regulation 46 and Para C, D and E of Schedule V are not applicable to the Company. Hence Corporate Governance does not form part of this Board's Report.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT:

As per Regulation 34 of the Listing Regulations, the Business Responsibility and Sustainability Report does not applicable to the Company.

INSURANCE:

The Company's Plant, Property, Equipment and Stocks are adequately insured under the Industrial All Risk (IAR) Policy. The Company covers the properties on full sum insured basis on replacement value. The scope of coverage, insurance premiums, policy limits and deductibles are in line with the size of the Company and its nature of business.

ENVIRONMENT:

As a responsible corporate citizen and as company is involved in pharmaceutical business and environment safety has been one of the key concerns of the Company. It is the constant endeavour of the Company to strive for compliant of stipulated pollution control norms.

MAINTENANCE OF COST RECORDS:

Provisions of the maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company during the period under review.

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

Not applicable during the year under review.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

Not applicable during the year under review.

A STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961.

Not applicable during the year under review.

INDUSTRIAL RELATIONS:

The relationship with the workmen and staff remained cordial and harmonious during the year and management received full cooperation from employees.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT: Not applicable during the period under review.

OTHER DISCLOSURES AND INFORMATION:

(A) Secretarial Standards:

During the year under review, the Company is in Compliance with the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Act.

(B) Annual Listing Fee:

The Company has paid listing fees to BSE Limited.

(C) No One Time Settlement:

There was no instance of one-time settlement with any Bank or Financial Institution.

ACKNOWLEDGMENT:

Your directors thank the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. Customers, Members, Dealers, Vendors, Banks and other business partners for the excellent support received from them during the year.

The Directors place on record unstinted commitment and continued contribution of the Employee to the Company.

For and on behalf of the Board

Prafullchandra Vitthalbhai Patel
Chairman and Managing Director
(DIN: 08376125)

Date: 05.09.2026
Place: Ahmedabad

Annexure – A

FORM AOC-1

Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statements of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Rs. In lakhs)

Particulars	**Details**
Name of the subsidiary	Padmavati Chemicals
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	F.Y. 2025-26
Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Indian Rupees
Share capital	-
Reserves & surplus	1049.38
Total assets	2802.28
Total Liabilities	1,752.90
Investments	6.77
Turnover	1994.24
Profit before taxation	42.07
Provision for taxation	-
Profit after taxation	25.07
Proposed Dividend	-
Extent of shareholding (in percentage)	60.00%

Part "B": Associates and Joint Ventures

Particulars	Details
Name of Associates/Joint Ventures	-
Latest audited Balance Sheet Date	-
Shares of Associate/Joint Ventures held by the company on the year end: - No. - Amount of Investment in Associates/Joint Venture - Extent of Holding %	-
Description of how there is significant influence	-
Reason why the associate/joint venture is not consolidated	-
Net worth attributable to Shareholding as per latest audited Balance Sheet	-
Profit / Loss for the year: - Considered in Consolidation - Not Considered in Consolidation	-

Annexure - B

FORM AOC-2
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis

Particulars	Details
Name(s) of the related party and nature of relationship	-
Nature of contracts/arrangements/transactions	-
Duration of the contracts/arrangements/transactions	-
Salient terms of the contracts or arrangements or transactions including the value, if any	-
Justification for entering into such contracts or arrangements or transactions	-
Date(s) of approval by the Board	-
Amount paid as advances, if any	-
Date on which the special resolution was passed in general meeting as required under first proviso to section 188	-

Address: 308, Shital Varsha Arcade, Opp. Girish COLD Drinks,
C. G. Road, Navrangpura, Ahmedabad, Gujarat–380009
E-mail: investor.deepti@gmail.com | MOBILE NO: +91 9824136618 | CIN: L52100GJ1993PLC018943

Details of material contracts or arrangement or transactions at arm's length basis

Particulars	Details
Name(s) of the related party and nature of relationship	-
Nature of contracts/arrangements/transactions	-
Duration of the contracts/arrangements/transactions	-
Salient terms of the contracts or arrangements or transactions including the value, if any	-
Date(s) of approval by the Board, if any	-
Amount paid as advances, if any	-

Annexure – C

STATEMENT OF DISCLOSUREOF REMUNERATION

[Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

i. the ratio of the remuneration of each Working Director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary, if any, in the financial year 2025-26:

Sr. No.	Director	Remuneration	Median Remuneration	Ratio
1.	Prafullchandra Vitthalbhai Patel	Rs. 18.00 Lakhs	5.87 Lacs	3.07:1

The Non-Executive Independent Directors of the Company are entitled for sitting fees as per the statutory provisions and are within the prescribed limits.

ii. Percentage increase in the median remuneration of employees in the financial year 2026:

Sr. No.	Key Managerial Personnel	% increase
1.	Prafullchandra Vitthalbhai Patel	1185.71
4.	Company Secretary	20%
5.	Chief Financial Officer	433.19%

iii. Number of permanent employees on the rolls of the Company as on 31st March, 2026: **3**

iv. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

Not Applicable

There are no exceptional circumstances for increase in managerial remuneration to Managing Director or Whole Time Directors. Due to Increase in remuneration of employees on the roll, there is increase in median remuneration of employees.

v. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy, applicable for Directors, Key Managerial Personnel and other employees, adopted by the Company.

vi. The Company has no employees in terms of remuneration drawn and the name of every employee, who-

1. If employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees;

2. If employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;

vii. If employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

For and on behalf of the Board

PRAFULLCHANDRA VITTHALBHAI PATEL
Chairman and Managing Director
(DIN: 08376125)

Date: 05.09.2026
Place: Ahmedabad

Annexure - D

CONVERVATION OF ENRGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

[A] CONSERVATION OF ENERGY:

A	The steps taken / impact on conservation of energy:	LED lights, Flip flop screen in coal plant Raw water and STP water recovery system
B	The steps taken by the Company for utilising Alternate Sources of Energy	The Company is in the process of searching the best available alternate source of Energy in renewable sector.
C	The capital investment on energy conservation equipment:	The Company is in the process of searching the best available alternate source of Energy in renewable sector.

[B] Technology Absorption:

Technology Absorption, Adoption and Innovation:

A	Efforts, in brief, made towards technology absorption, adoption and innovation.	The Company is using the raw material which is environment friendly.
B	Benefits derived as a result of the above efforts e.g. Product improvement, cost reduction, product development, import substitution etc.	-
C	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year:	-
	The details of the technology imported: -	NA
	The year of import	NA
	Whether the technology been fully absorbed	NA
	If not fully absorbed, areas where absorption has not taken place, and the reasons thereof,	NA
D	Research & Development	
	Specific areas in which R & D is carried out by the Company.	No
	Benefits derived as a result of the above R & D.	No
	Future Plan of Action	No
	Expenditure on R & D	No

[C] Foreign Exchange Earnings and Outgo:

(Rs. In Lakhs)

		2025-2026	2024-2025
a.	Foreign Exchange earned	-	-
b.	Foreign Exchange outgo	-	-

For and on behalf of the Board

Prafullchandra Vitthalbhai Patel
Chairman & Managing Director
(DIN: 08376125)

Date: 05.09.2026
Place: Ahmedabad

Annexure - E

MANAGEMENT DISCUSSION AND ANALYSIS

A. Indian Economic Overview:

India enters FY26 with strong economic momentum supported by stable macroeconomic fundamentals, sustained policy support, and broad-based sectoral performance. Despite a challenging global environment, the economy has remained resilient, with robust growth, historically low inflation, improving labour market indicators, and strengthening external and financial buffers. Coordinated fiscal, monetary, and structural policies have reinforced macroeconomic stability while supporting investment, consumption, and inclusion. The emerging macroeconomic environment reflects an economy that is consolidating its gains while strengthening the foundations for sustained and inclusive growth.

B. Outlook:

India's growth outlook remains robust, underpinned by strong macroeconomic fundamentals and broad-based demand momentum. As per the First Advance Estimates, real GDP and Gross Value Added (GVA) are projected to grow by 7.4% and 7.3% respectively in FY26.

A strong agricultural performance has bolstered rural incomes and consumption, while improvements in urban demand- supported by tax rationalisation measures indicate a broadening of the consumption base. India's potential growth is estimated at around 7%, with real GDP growth for FY27 projected in the range of 6.8-7.2%, reflecting sustained medium-term growth capacity amid a challenging global environment. On the trade front, India's total exports reached record levels of **USD 825.3 billion in FY25 and USD 418.5 billion in H1 FY26,** driven by strong growth in services exports and sustained momentum in non-petroleum, non-gems, and jewellery exports.

India's integration into global trade continues to deepen, marked by diversification and strong services-led growth. India's share in **global merchandise exports increased from 1% in 2005 to 1.8% in 2024**.

According to UNCTAD's Trade and Development Report 2025, India ranks **third** among countries in the **Global South in terms of the diversity index of trade partnerships**, following China and the UAE. India's index score of 3.2 exceeds that of all countries in the Global North, underscoring its resilience in the face of tariff uncertainties and other emerging challenges.

C. Industry structure and development:

India's textile sector continued to demonstrate resilience in global markets during FY 2025–26. Total textile exports, including handicrafts, increased from ₹3,09,859.3 crore in FY 2024–25 to ₹3,16,334.9 crore in FY 2025–26, registering a growth of 2.1%. This performance reflects steady global demand for Indian textile products and the continued competitiveness of the sector across major product categories.

Among the major segments, Ready-Made Garments (RMG) of all textiles remained the largest contributor to textile exports, rising from ₹1,35,427.6 crore to ₹1,39,349.6 crore, an increase of 2.9%. Cotton yarn, fabrics, made-ups and handloom products recorded exports of ₹1,02,399.7 crore in FY 2025–26 as against ₹1,02,002.8 crore in FY 2024–25, reflecting stable growth of 0.4%. Man-made yarn, fabrics and made-ups posted a stronger growth of 3.6%, with exports increasing from ₹41,196.0 crore to ₹42,687.8 crore.

Among value-added segments, handicrafts excluding handmade carpets recorded the highest growth among major categories, rising by 6.1% from ₹14,945.5 crore to ₹15,855.1 crore.

Export growth was registered in more than 120 destinations during April 2025 to February 2026 over the corresponding period of the previous year, indicating broad-based geographical expansion in India's textile export basket. A notable growth has been observed in key markets such as UAE (22.3%), UK (7.8%), Germany (9.9%), Spain (15.5%), Japan (20.6%), Egypt (38.3%), Nigeria (21.4%), Senegal (54.4%), and Sudan (205.6%) etc

The Government has continued to support the sector through key export facilitation and remission measures, including the extension of the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme and the RoDTEP Scheme beyond 31.03.2026.

India's FTA agenda also saw major progress during 2025–26, with important implications for the textile and apparel sector. The India–EFTA TEPA entered into force on 1 October 2025; the India–UK CETA was signed in July 2025; the India–Oman CEPA in December 2025; the India–New Zealand FTA was announced on 22 December 2025; and the India–EU FTA was concluded on 27 January 2026. Collectively, these FTA developments are expected to improve preferential market access, reduce tariff disadvantages, support supply-chain integration, and open new opportunities for textiles, apparel, handicrafts and technical textiles, thereby aiding market diversification, export growth, investment, technology partnerships, and India's deeper integration into global value chains.

The continued growth in textile exports, coupled with sustained policy support, underlines the Government's commitment to strengthening the sector, promoting employment, and advancing the goal of higher value-added exports.

D. Opportunities and Threats:

Opportunities: Expand into technical textiles for medical, agricultural, and industrial applications. Tap into growing domestic and international markets with rising purchasing power. Leverage digital integration and automated smart manufacturing. Shift toward eco-friendly, sustainable, and recycled fabric production lines.

Threats: The company is concerned about the various threats that it is exposed to which includes factors such as rising competition in the market both on the domestic & export front, duty free access to competing countries in US & European markets, uncertain business environment, fluctuating rupee, cost of raw material and its availability, slowdown in demand & change in fashion trends, possibility of increase in interest rates, etc. Besides this the Company is also exposed to factors such as the change in government policies, duties & taxes, availability of power from the grid, availability of labour etc.

E. Segment–wise or product-wise performance:

The Company is operating in only one segment i.e. trading of goods. Therefore, there is no requirement of Segment wise reporting.

F. Risks and concerns:

Management recognizes the following principal risks that may influence decisions made by investors given their significant impact on business conditions as stated in the securities report, and among matters pertaining to accounting status, consolidated companies' financial status and business performance, as well as cash flows. Our risk management system addresses the increasingly complex risks that we face in our day-to-day operations. The risk management system conducts risk analysis of economic and social changes and implements preventive measures that are best suit for the Company.

G. Internal control systems and their adequacy:

The Company has its Internal Financial Control systems commensurate with operations of the Company. The management regularly monitors the safeguarding of its assets, prevention and detection of frauds and errors, and the accuracy and completeness of the accounting records including timely preparation of reliable financial information. The Head of Internal Audit together with External Audit consults and reviews the effectiveness and efficiency of these systems and procedures to ensure that all assets are protected against loss and that the financial and operational information is accurate and complete in all respects.

H. Discussion on financial performance with respect to operational performance:

The financial performance of the Company for the Financial Year 2025-26 is described in the report of Board of Directors' of the Company.

I. Material developments in Human Resources / Industrial Relations front including number of people employed:

The cordial employer - employee relationship also continued during the year under the review. The Company has continued to give special attention to human resources.

Total Number of people employed: 3

J. Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, including: Part of the Financial Statements.

For and on behalf of the Board

Prafullchandra Vitthalbhai Patel
Chairman and Managing Director
(DIN: 08376125)

Date: 05.09.2026
Place: Ahmedabad

Annexure - F

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31.03.2025

[Pursuant to section 204(1) of the Companies Act, 2013 and

Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,

To,
Ecofinity Atomix Limited
(Formerly known as Aryavan Enterprise Limited)
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad, Gujarat–380009

Dear Sirs,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices of **ECOFINITY ATOMIX LIMITED (formerly known as Aryavan Enterprise Limited) (CIN L52100GJ1993PLC018943)** (hereinafter called the Company). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon. It is further stated that I have also relied up on the scanned documents and other papers in digital/ electronic mode, explanation and representations made/ submitted to me by the official of the Company for the financial year ended on **31st March, 2026.**

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided **in digital/ electronic mode** by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the **financial year ended on 31st March, 2026 ("Audit Period"),** complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **31st March 2026** according to the provisions of:

1. The Companies Act, 2013 (the Act) and the Rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under
3. The Depositories Act, 1996 and the Regulations and bye-laws framed there under;

4. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')

   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended from time to time;

   b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time; 2009**;**

   c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirement) Regulations, 2009;

   d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable during the Audit Period);**

   e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations 2021**; (Not Applicable during the Audit Period);**

   f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client 2009;

   g) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021**; (Not Applicable during the Audit Period); and**

   h) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018**; (Not Applicable during the Audit Period);**

6. based on the examination of the relevant documents and records, and as certified by the Management, prime facie it appears that the proper system exists in the Company to confirm compliance of the applicable laws.

I have also examined compliance with the applicable clauses of the followings:

i. The Listing Agreements entered into by the Company with Stock Exchanges.
ii. Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
iii. Secretarial Standards (SS-1 & SS-2) issued by the Institute of Company Secretaries of India.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

During the period under review, the Company has, to the extent applicable, complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except to the extent of the non-compliances/observations reported hereinbelow, which the Company is advised to note and rectify:

I further report that, based on my examination and the information and explanations given to me, including the observations made by the Statutory Auditors in their report for the year, I note the following qualifications/observations:

1. The Company has not implemented the System Driven Disclosures (SDD) mechanism as mandated by SEBI for disclosures relating to shareholding of/dealing by Promoters, Directors and Designated Persons under Regulation 7(2) read with Schedule VII of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the applicable SEBI circulars issued in this regard.
2. The Company has not published its financial results in the newspapers as required under Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, within the stipulated timelines during the year under review.

I further report that;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Woman Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Board decisions are carried out with unanimous consent and therefore, no dissenting views were required to be captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were no instances of:

(1) Public / Rights / Preferential issue of Shares / Debentures / Sweat Equity

(2) Redemption/Buy Back of Securities.

(3) Major decisions taken by the members in pursuance to Section 180 of the Companies Act, 2013.

(4) Foreign Technical Collaborations.

(5) Merger / Amalgamation / Reconstruction etc.

Place: Ahmedabad
Date: 05/09/2026

For, UTKARSH SHAH & CO.
Practicing Company Secretaries

Utkarsh Shah
Proprietor
FCS No 12526 CP No 26241
UDIN: F012526H001361885
Peer Review No.7483/2025

Note: This report is to be read with our letter of even date which is annexed as Annexure-I and forms an integral part of this report.

To,
The Members,

Annexure "I"

To,
Ecofinity Atomix Limited
(Formerly known as Aryavan Enterprise Limited)
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad, Gujarat–380009

Based on audit, my responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. We conducted our audit in accordance with the auditing standards CSAS 1 to CSAS 4 ("CSAS") prescribed by the Institute of Company Secretaries of India ("ICSI"). These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the CSAS. My Report of even date is to be read along with this letter:

a. Maintenance of Secretarial record is the responsibility of the management of the Company. my responsibility is to express an opinion on these secretarial records based on my audit.
b. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
c. I have not verified the correctness and appropriateness of the financial statement of the Company.
d. The compliance of the provisions of the Corporate and other applicable laws, rules, regulation, standards is the responsibility of the management.
e. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
f. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Ahmedabad
Date: 05/09/2026

For, UTKARSH SHAH & Co.
Practicing Company Secretaries

Utkarsh Shah
Proprietor
FCS No 12526 CP No 26241
UDIN: **F012526H001361885**
Peer Review No. 7483/2025

ECOFINITY ATOMIX LIMITED

(Formerly known as Aryavan Enterprise Limited)
Address: 308, Shital Varsha Arcade, Opp. Girish COLD Drinks,
C. G. Road, Navrangpura, Ahmedabad, Gujarat–380009
E-mail: investor.deepti@gmail.com | MOBILE NO: +91 9824136618 | CIN: L52100GJ1993PLC018943

CERTIFICATE OF NON-DISQUA LIFICATION OF DIRECTORS

[Pursuant to Regulations 34(3) and Schedule V Para C Clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Members of
ECOFINITY ATOMIX LIMITED
(formerly known as Aryavan Enterprise Limited)
308, Shital Varsha Arcade,
Opp. Girish Cold Drinks, C. G. Road,
Navrangpura, Ahmedabad, Gujarat-380009

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of ECOFINITY ATOMIX LIMITED (formerly known as Aryavan Enterprise Limited) having CIN:L52100GJ1993PLC018943 and having registered office 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura Ahmedabad, Gujarat-380009 and (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in)as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such **other Statutory** Authority.

Sr. No.	Name	DIN	Date of Appointment
1	Hirenkumar Jashvantbhai Patel	08983888	16/06/2023
2	Prafullchandra Vitthalbhai Patel	08376125	16/06/2023
3	Jashvantbhai Shankarlal Patel	10211877	27/07/2023
4	Kajal Ritesh Soni	06926972	06/09/2023
5	Sonu Gupta	07333591	06/09/2023

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Ahmedabad
Date: 05/09/2026

For, UTKARSH SHAH & CO.
Company Secretaries

Utkarsh Shah
Proprietor
FCS No 12526 CP No 26241
UDIN: **F012526H001361764**
Peer Review No. 7483/2025

S N D K & Associates LLP	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA CA Harsh Shah, B. Com, ACA
Chartered Accountants	202, 2nd Floor, Shaival Plaza,
LLPIN:-AAD-3828	Nr. Gujarat College Road
	Ellisbridge, Ahmedabad- 380006
	Mob. No.9727748898 sndkassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
ECOFINITY ATOMIX LIMITED
(Formerly Named as Aryavan Enterprise Limited)

REPORT ON THE STANDALONE FINANCIAL STATEMENTS:

OPINION

We have audited the standalone financial statements of **ECOFINITY ATOMIX LIMITED ("the Company")(Formerly Named As Aryavan Enterprise Limited)**, which comprise the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss (Including Other Comprehensive Income), the Standalone Statement of Changes In Equity and the Standalone Statement of Cash Flows for the year then ended and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, of the state of affairs of the Company as at March 31, 2026, and its profits and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

BASIS OF OPINION:

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

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

On the basis of audit procedures carried out and discussion with the management, we determined that there are following matters which are to be classified as Key Audit Matters for current financial year:

INFORMATION OTHER THAN THE STANDALONE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON:

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report including Annexures to Board's Report, Business Responsibility Report, but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the 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.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS:

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

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS:

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1. As required by The Companies (Auditor's Report) Order, 2020 issued by The Central Government of India in term of section 143 (11) of The Companies Act, 2013, we enclose in the **Annexure-A** hereto a statement on the matters specified in paragraphs 3 and 4 of the said order, to the extent applicable the company.

2. As required by section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c) Company does not have any branch office. Accordingly, the requirement of clause (c) of sub-section (3) of Section 143 of the Act, relating to the report on the accounts of a branch office of the Company audited under sub-section (8) of Section 143 of the Act by a person other than the Company's auditor, does not arise;

   d) The Standalone Balance Sheet, Standalone the Statement of Profit and Loss including Other Comprehensive Income, the Standalone Statement of Changes in Equity & the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

   e) In our opinion, aforesaid Standalone Balance Sheet, the Standalone Statement of Profit and Loss including Other Comprehensive Income, the Standalone Statement of Changes in Equity & the Standalone Statement of Cash Flows comply with the Indian Accounting Standards prescribed under section 133 of the Act;

   f) In our opinion and to the best of our information and according to the explanations given to us, there are no observations or comments on the financial transactions or matters which have any adverse effect on the functioning of the Company;

g) On the basis of written representations received from the directors of the Company as on March 31, 2026, and taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026, from being appointed as a director in terms of sub-section (2) of section 164 of Act;

h) The reservation relating to the maintenance of accounts and other matters connected therewith read with paragraph (j)(vi) below;

i) With respect to the adequacy of internal financial control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure-B**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

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

    i. The Company did not have any litigations pending as at the end of the financial year which may impact its financial position on final disposal of the respective matters.

    ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

    iii. As at 31st March, 2026 there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

    iv. Management Representation:

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

c. Based on audit procedures which we 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) Companies (Audit and Auditors) Rules, 2014 (as amended) and provided in clauses (a) and (b) above contain any material mis-statement.

v. The dividend proposed, declared and paid by the Company is in accordance with Section 123 of the Act, as applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the period ended March 31, 2026 which has a feature of recording audit trail (edit log) facility. The company has not provided audit trail records for the entire period ended on March 31, 2026. In the absence of audit trail records, we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the period for all relevant transactions in the software or whether there were any instances of the audit trail feature been tampered with. Since the company has not provided audit trail records we are unable to comment on whether audit trail has been preserved by the company as per statutory requirement of record retention or not.

3. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

   Based on the information and explanations provided to us, we are of the opinion that the remuneration paid by the Company to its directors during the current financial year complies with the provisions of Section 197 of the Companies Act, 2013, read in conjunction with Schedule V. The remuneration remains within the prescribed limits under the aforementioned section and schedule. Furthermore, the Ministry of Corporate Affairs has not specified any additional disclosures under Section 197(16) of the Act that require our comments..

FOR AND ON BEHALF OF
S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060

KISHAN KANANI
PARTNER
M. No. 192347
UDIN: 26192347OYZFMF6597

PLACE: AHMEDABAD
DATED: 30th May, 2026

ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of **ECOFINITY ATOMIX LIMITED ("the Company") (Formerly Named As Aryavan Enterprise Limited)** on the Standalone financial statements of the company for the year ended 31st March, 2026:

In terms of the information and explanations sought by us and given to us by the management of the company and on the basis of such checks of the books and records of the company during the course of audit and to the best of our knowledge and belief, we further report that:

i. In respect of its Property, Plant & Equipment:

a) Maintenance of Records:

i. According to the information and explanations given to us, the company has maintained proper records showing full particulars including quantitative details and situation of property, plant & equipment.

ii. According to the information and explanations given to us, the company did not hold any Intangible asset.

b) As explained to us, the management in accordance with a phased programme of verification adopted by the company has physically verified the property, plant & equipment. To the best of our knowledge and according to the information and explanation given to us, no material discrepancies have been noticed on such verification or have been reported to us.

c) According to the information and explanations given to us and on the basis of the examination of the records of the company, the company did not hold any immovable properties in the name of the Company as at the balance sheet date.

d) The Company has not revalued any of its property, plant & equipment during the year.

e) According to the information and explanations given to us no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of its Inventories:

a) As explained to us, the company primarily engages in trading activities under the "bill-to, ship-to" model. Consequently, it has not held any inventory at its own premises during the year. Any inventory reflected, if at all, pertains to goods procured from suppliers and subsequently sold to customers on an approval basis.

b) According to the information and explanations given to us and on the basis of the examination of the records of the company, 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 at any point of time during the year hence this clause is not applicable to the Company.

iii. Investments/Guarantee/Security/Loans/Advances Granted:

a) As informed to us, during the year the Company has granted interest bearing loans and also had made investment in Partnership firm, the details of which are given below:

(Amount Rs. In Lacs)

Sr. No.	Particulars	Loans Amount (Rs. In Lakhs)	Investments Amount (Rs. In Lakhs)
A.	Aggregate amount granted /provided during the year:		
	Others -Including Related Parties Loans	132.00	137.00
B.	Balance outstanding as at balance sheet date in respect of above cases:		
	Others -Including Related Parties Loans	373.78	872.94

*For related parties' transactions and balances during the year refer note 27 to Standalone financial statement.

b) According to the information and explanations given to us, the company has not provided any guarantee or security to companies, firms, limited liability partnerships or other parties during the year.

c) As informed to us and in our opinion, the terms and conditions of loans & advances granted in the nature of loans during the year are prima facie not prejudicial to the interest of the company.

d) According to the information and explanations given to us, the company has not stipulated any schedule for repayment of the loans. Also, there is no default in repayment of loan and payment of interest by the party.

e) According to the information and explanations given to us, in respect of loans granted and advances in the nature of loans provided by the Company, there was no overdue amount remaining outstanding as at the balance sheet date.

f) According to the information and explanations given to us, the company has not stipulated any schedule for repayment of the loans. However, as explained to us, no loan or advances in the nature of loan granted by the Company against which demand was made from the party, has been renewed or extended or fresh loans were granted to settle the amounts against which demands were made from the same party.

g) According to the information and explanations given to us, the company has granted loans or advances in the nature of loans which are repayable on demand during the year where no terms or period of repayments have been specified to promoter, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;

iv. According to the information and explanations given to us, the company has complied with the provisions of Sections 185 and 186 of The Companies Act, 2013 in respect of grant of any loans, investments, guarantees and securities, as applicable.

v. According to the information and explanations given to us, the company has not accepted any deposits from the public within the meaning of section 73,74,75 & 76 of the Act and Rules framed thereunder during the year and therefore, the provisions of clause 3(v) of the Order are not applicable to the Company.

vi. As per information and explanations given to us, the company is not required to maintain the cost records and accounts as prescribed by The Central Government under Section 148(1) of the Companies Act, 2013.

vii. In respect of Statutory Dues:

a) As per the information & explanations furnished to us, in our opinion the company is generally regular in depositing with appropriate authorities undisputed statutory dues of T.D.S., GST, Professional Tax and other material statutory dues applicable to it. There has been no outstanding as at 31st March, 2026 of undisputed liabilities outstanding for more than six months .

b) According to information and explanations given to us and so far as appears from our examination of books of account, there were no statutory dues outstanding as at 31st March, 2026 which have not been deposited on account of any dispute

viii. According to the information and explanations given to us and so far as appears from our examination of books of account and other records as applicable and produced before us by the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix. In respect of Loans & Other Borrowings:

a) The company has not availed any loans from banks or financial institutions and hence clause 3(ix)(a) of the Order relating to defaulted in repayment of loans or in the payment of interest thereon is not applicable to the company.

b) The company has not availed any loans from banks or financial institutions and hence clause 3(ix)(b) of the Order relating to the company being declared willful defaulter by any bank or financial institution is not applicable to the company.

c) The company has not raised any new term loan during the year and hence reporting as per clause 3(ix)(c) of the Order is not applicable to the Company.

d) According to the information and explanations given to us, and the audit procedures performed by us, and on an overall examination of the standalone financial statements of the company for the year, company has not availed any loan and hence reporting as per clause 3(ix)(d) of the Order is not applicable to the Company.

e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the company, we report that the company has not taken any funds during the year from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if any and hence reporting under clause 3(ix)(e) of the Order is not applicable to the company.

f) According to the information and explanations given to us and audit procedures performed by us, we report that the company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if any and hence reporting under clause 3(ix)(f) of the Order is not applicable.

x. In respect of moneys raised by issue of securities:

a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has utilized funds raised by way of preferential allotment or private placement of shares during the year for the purpose for which they were raised.

xi. In respect of Frauds and Whistle Blower Complaints:

a) According to the information and explanations given to us and to the best of our knowledge, no material fraud by the Company or on the Company has been noticed or reported to us by the management during the year.

b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 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 us, the Company has not received any whistle-blower complaints from any party during the year.

xii. As the company is not the Nidhi Company, clause (xii) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it.

xiii. According to the information and explanations given to us, the company is in compliance with the provisions of sections 177 and 188 of the Companies Act, 2013, where applicable, for related party transactions and the details of related party transactions have been disclosed in the Notes to the Standalone Financial Statements in accordance with the applicable Accounting Standards.

xiv. In respect of Internal Audit:

a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) We have held discussions with the internal auditor of the Company for the year under audit and considered their observations in determining the nature, timing and extent of our audit procedure.

xv. According to the information and explanations given to us, the Company has not entered into any non-cash transaction with directors or persons connected with them and hence clause (xv) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it during the year.

xvi. In respect of Registration Under Section 45-IA of the Reserve Bank of India Act, 1934/CIC:

a) As the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934), clause (xvi)(a) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it.

b) According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year and clause (xvi)(b) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it.

c) As the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, clause (xvi)(c) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it.

d) According to the information and explanations given to us, the company has no Core Investment Company (CIC) as part of its group, clause (xvi)(c) of paragraph 3 of The Companies (Auditor's Report) Order, 2020 is not applicable to it.

xvii. The Company has neither incurred any cash losses during the financial year covered by our audit nor in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year and hence reporting under clause xviii of paragraph 3 of The Companies (Auditor’s Report) Order, 2020 is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, financial position of the company as at the year end, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we 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. Provision under section 135 of the Companies Act, 2013 by addition of the second proviso to sub-section (5) is not applicable to the Company since the company does not fall under the criteria of section 135 of the Companies Act, 2013 and hence this 'clause is not applicable to the company.

xxi. The reporting under clause (xxi) is not applicable in respect of audit of financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

FOR AND ON BEHALF OF
S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060

KISHAN KANANI
PARTNER
M. No. 192347
UDIN: 26192347OYZFMF6597

PLACE: AHMEDABAD
DATED: 30th May, 2026

ANNEXURE "B" TO THE INDEPENDENT AUDITORS' REPORT
[REFERRED TO IN PARAGRAPH 2(f) UNDER "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS SECTION OF OUR REPORT OF EVEN DATE]
FINANCIAL YEAR ENDED 31ST MARCH 2026

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 with regard to financial statements over financial reporting of **ECOFINITY ATOMIX LIMITED ("the Company")(Formerly Named As Aryavan Enterprise Limited)** as of March 31, 2026 in conjunction with our 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 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 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

Our responsibility is to express an opinion on the company's internal financial controls with regard to financial statements 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls with regard to financial statements 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 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 with regard to financial statements 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 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.

Opinion

In our opinion and to the best of our information and according to the information and explanations given to us, the company has, in all material respects, an adequate internal financial controls system with regard to financial statements over financial reporting and such internal financial controls over financial reporting were commensurate with the nature of the business of the company and operating effectively as at March 31, 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 AND ON BEHALF OF
S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060

KISHAN KANANI
PARTNER
M. No. 192347
UDIN: 26192347OYZFMF6597

PLACE: AHMEDABAD
DATED: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

BALANCE SHEET AS AT MARCH 31, 2026

SR. NO.	PARTICULARS	NOTE NO.	AT AT 31-Mar-26 AMOUNT	AMOUNT	AT AT 31-Mar-25 AMOUNT	AMOUNT
A.	**ASSETS:**					
I.	**NON-CURRENT ASSETS**					
	(a) Property, Plant and Equipment	2	1.44		0.41	
	(b) Capital work-in-progress		1.07		-	
				2.50		0.41
	(c) Deferred tax assets (net)	3	4.44		-	
				4.44		-
	(d) Financial Assets					
	(i) Investments	4	872.94		642.25	
	(ii) Other Non-current Financial Assets	5	-		-	
				872.94		642.25
	TOTAL …. …. …. [I]			**879.88**		**642.66**
II.	**CURRENT ASSETS**					
	(a) Inventories	6	-		-	
	(b) Financial Assets					
	(i) Trade Receivable	7	1293.05		775.14	
	(ii) Cash & Cash Equivalents	8	46.11		24.94	
	(iii) Loans & Advances	9	373.78		406.68	
	(iv) Other Financial Assets	10	-		-	
				1712.93		**1206.76**
	(c) Assets for Current Tax (Net)	11		-		-
	(d) Other current assets	12		143.79		9.47
	TOTAL …. …. …. [II]			**1856.72**		**1216.23**
	TOTAL ASSETS …. …. …			**2736.60**		**1858.88**
B.	**EQUITY AND LIABILITIES:**					
I.	**EQUITY**					
1	Equity Share Capital	13	696.29		696.29	
2	Other Equity	14	1434.05		1131.42	
	TOTAL …. …. …. [I]			**2130.34**		**1827.71**
II.	**NON-CURRENT LIABILITIES**					
	(a) Financial Liabilities					
	Long term borrowings		-		-	
	(b) Deferred tax liabilities (Net)	15			0.34	
				-		0.34
III.	**CURRENT LIABILITIES**					
	(a) Financial Liabilities					
	(i) Short Term Borrowings	16	309.16		0.63	
	(ii) Trade Payables	17				
	Due to Micro & Small Enterprise		-		-	
	Due to Others		250.08		6.94	
				559.24		7.57
	(b) Other current liabilities	18		27.25		7.71
	(c) Short-term provisions	19		6.00		6.00
	(d) Liabilities for Current Tax (Net)	20		13.78		9.56
	TOTAL …. …. …. [II]			**606.26**		**31.18**
	TOTAL EQUITY AND LIABILITIES …. …. …			**2736.60**		**1858.88**
C.	**SIGNIFICANT ACCOUNTING POLICIES**	1				
D.	**CONTINGENT LIABILITIES**	29				
E.	**OTHER NOTES ON FINANCIAL STATEMENTS**	30				

The accompanying notes are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
DIN:08983888

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026
UDIN: 26192347OYZFMF6597

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

PLACE: AHMEDABAD
DATE: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

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

SR. NO.	PARTICULARS	NOTE NO.	FOR THE PERIOD ENDED 31-Mar-26 AMOUNT	AMOUNT	FOR THE PERIOD ENDED 31-Mar-25 AMOUNT	AMOUNT
I.	**INCOME:**					
	Revenue From Operations	21	3512.22		3107.40	
	Other Income	22	212.16		69.19	
	TOTAL INCOME … … …			**3724.38**		**3176.59**
II.	**EXPENSES**					
	Purchase of Stock-in-Trade	23	3203.97		2852.43	
	Changes of inventories of stock in trade	24	-		103.80	
	Employee Benefit Expense	25	37.10		8.42	
	Finance Costs	26	13.09		1.18	
	Depreciation and Amortisation Expense	27	0.34		0.04	
	Other Expenses	28	26.56		17.23	
	TOTAL EXPENSES … … …			**3281.06**		**2983.10**
III.	**PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX**			**443.32**		**193.49**
IV.	**EXCEPTIONAL ITEMS**					
V.	**PROFIT/(LOSS) BEFORE TAX**			**443.32**		**193.49**
VI.	**TAX EXPENSES**					
	Current Tax		(110.66)		(41.59)	
	Income Tax For Earlier Years		0.01		0.47	
	Deferred Tax		4.78		(0.34)	
				(105.87)		**(41.46)**
VII.	**PROFIT/(LOSS) AFTER TAX FOR THE YEAR**			**337.44**		**152.03**
VIII.	**OTHER COMPREHENSIVE INCOME (OCI)**					
	(A) (i) Items that will not be reclassified to Profit or Loss:					
	- Remeasurements of the defined benefit plans					
	- Equity instruments through other comprehensive income				-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-		-	
	(B) (i) Items that will be reclassified to Profit or Loss:					
	- Effective portion of Gains/(Losses) on designated portion of hedging instruments in a cash flow hedge		-		-	
	(ii) Income tax relating to items that will be reclassified to profit or loss					
IX.	**TOTAL OTHER COMPREHENSIVE INCOME (NET OF TAX) [A+B]**			**-**		**-**
X.	**TOTAL COMPREHENSIVE INCOME (NET OF TAX)**			**337.44**		**152.03**
XI.	**EARNING PER EQUITY SHARE: (FACE VALUE OF RS. 1 EACH)**					
	Basic			4.85		3.29
	Diluted			NA		NA

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DATE: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26		FOR THE YEAR ENDED 31-Mar-25	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
A.	**PROFIT BEFORE TAX**		4,43,31,867		1,93,49,413
	ADJUSTMENTS FOR:				
	Depreciation and Amortization Expense		0.34		0.04
	Interest Received		(196.88)		(18.55)
	Net loss/ (Gain) arising on financial assets measured at FVTPL				
	Interest paid		3.88		1.09
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**250.66**		**176.08**
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:				
	(Increase) / Decrease in Inventory	-		103.80	
	(Increase) / Decrease in Trade Receivable	(517.91)		(565.37)	
	(Increase) / Decrease in Loans & Advances	32.90		(230.92)	
	(Increase) / Decrease in Other Current Financial Assets			-	
	(Increase) / Decrease in Other Current Assets	(134.32)		37.40	
	Increase / (Decrease) in Trade payables	243.14		(228.02)	
	Increase / (Decrease) in Other Financial current liabilities	-			
	Increase / (Decrease) in Other current liabilities	19.53		6.88	
	Increase / (Decrease) in Short term Provision	(0.00)			
			(356.65)		**(876.23)**
	CASH GENERATED FROM OPERATIONS		**(105.98)**		**(700.15)**
	Income Tax Paid (Net)		(106.43)		(30.96)
	NET CASH FROM OPERATING ACTIVITIES		**(212.41)**		**(731.11)**
B.	**CASHFLOW FROM INVESTING ACTIVITIES**				
	Investments In Partnership Firm		(230.70)		(642.25)
	Interest Received		196.88		18.55
	Dividend Income		-		-
	(Purchase)/Sale of Plant Property Equipment		(2.44)		(0.45)
	NET CASH USED IN INVESTING ACTIVITIES		**(36.25)**		**(624.15)**
C.	**CASHFLOW FROM FINANCING ACTIVITIES**				
	Proceeds/(Repayment) Of Short Term Borrowings		308.53		0.63
	Interest Paid		(3.88)		(1.09)
	Dividend Paid		(34.81)		
	Proceeds from issue of Equity Shares		-		311.25
	Security Premium received				1035.36
	NET CASH FROM/(USED) FINANCING ACTIVITIES		**269.83**		**1346.15**
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C]		21.17		(9.11)
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		24.94		34.06
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR		**46.11**		**24.94**

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Notes:

1 The above Cash Flow Statement has been prepared under the “Indirect Method” as set out in Ind AS - 7 “Statements of Cash Flow ”.
Cash And Cash Equivalents

2 Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.

3 Reconciliation of Cash & Cash Equivalants as per the statement of cash flow

SR. NO.	Particulars	Year Ended 31-Mar-26	Year Ended 31-Mar-25
1	Balances with Banks		
	- in Current Accounts	42.65	23.42
2	Cash on hand	3.46	1.52
	Cash and Cash Equivalents at the End of the Period	**46.11**	**24.94**

The accompanying notes are an integral part of the Financial Statements.

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RINA SINGH
COMPANY SECRETARY

ECOFINITY ATOMIX LIMITED

(FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED)

CIN: L52100GJ1993PLC018943

CORPORATE INFORMATION:

ECOFINITY ATOMIX LIMITED is a public company domiciled in India and incorporated under the provisions of Companies Act 2013. The registered office of the company is located at 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura, Ahmedabad, Gujarat, India – 380009. The shares of the company are listed in one recognized stock exchanges in India i.e. the Bombay Stock Exchange Limited ('BSE') The company is engaged in the business of trading goods.

NOTE 1: MATERIAL ACCOUNTING POLICIES:

I	**BASIS OF PREPARATION OF STANDALONE FINANCIAL STATEMENTS**
A.	**Accounting Conventions:**
	The Standalone financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and with Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and comply in all material aspects with the relevant provisions of the Companies Act'2013 to the extent applicable to it. The Financial Statements have been prepared on a historical cost basis except the following assets and liabilities which have been measured at fair values: • Certain Financial Assets and Liabilities that are measured at Fair Value The accounting policies are applied consistently to all the periods reported in the financial statements unless otherwise stated.
B.	**Use of Estimates:**
	The preparation of Standalone financial statements requires management to make estimates and assumptions that are believed to be reasonable under the circumstances and such estimates and assumptions may affect the reported amount of assets and liabilities, classification of assets and liabilities into non-current and current and disclosures relating to contingent liabilities as at the date of financial statements and the reported amounts of income and expenses during the reporting period. Although the Standalone financial statements have been prepared based on the management's best

	knowledge of current events and procedures/actions, the actual results may differ on the final outcome of the matter/transaction to which the estimates relate.
C.	Assumptions and estimation of uncertainties:
	Information about assumptions and estimation uncertainties that have a significant impact on the Standalone financial statements are as mentioned below: • Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources. • Impairment test of non-financial assets: key assumptions underlying recoverable amounts • Impairment of financial assets • Fair value measurement • Recognition of deferred tax assets: Availability of future taxable profits against which such Deferred tax assets can be adjusted
D.	**Property, Plant and Equipment (PPE):**
	Initial recognition: The cost of an item of property, plant and equipment is recognized as an asset if, and only if: (a) It is probable that future economic benefits associated with the item will flow to the entity; and (b) The cost of the item can be measured reliably. Property, plant and equipment held for use in the supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses. The Company capitalized its Property, Plant and Equipment at a value net of GST/ Other Tax Credits received/receivable during the year in respect of eligible item of Property, Plant and Equipment. Subsequent costs are included in the carrying amount of respective Property, Plant and Equipment or recognized as separate assets as appropriate, only if such costs increase the future benefits from the existing items beyond their previously assessed standard of performance and cost of such items can be measured reliably.

Subsequent Costs:

The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognised. The cost for day-to-day servicing of property, plant and equipment are recognised in Statement of Profit and Loss as and when incurred.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Derecognition of Property, Plant and Equipment:

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and are recognised net within "other income / other expenses" in the Statement of profit and loss. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation & Amortization:

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives as prescribed under Part C of Schedule II to the Companies Act 2013, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. Depreciation for assets purchased/sold during a period is proportionately charged for the period of use.

Derecognition of Property, Plant and Equipment:

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and are recognised net within "other

	income / other expenses" in the Statement of profit and loss.
E.	**Inventories:**
	Inventories are measured at the lower of cost and net realisable value. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The company is in business of trading of Goods so it does not hold any inventory, the inventory reflecting in the financial statement are either goods in transit or the risk and reward of ownership of the goods are not transferred to the buyer of the goods.
F.	**Revenue Recognition:**
	Revenue is measured at the fair value of the consideration received or receivable from the customers/parties net of returns, rebates, taxes and discount to the customers and amounts collected on behalf of third parties. The Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be measured reliably, regardless of when the payment is being made. **Sale of Goods:** The revenue from the sale of goods is recognized at transaction price when the company had transferred the property in Goods to the buyer for a price and all significant risks and rewards of ownership had been transferred to the buyer and no significant uncertainty existed as to the amount of consideration that would be derived from such sale. The recognition event is usually the dispatch of goods to the buyer such that the Company retains no effective control over the goods dispatched. **Interest Income:** Income from investments and deposits, where appropriate, is taken into revenue in full on declaration or accrual on time basis and tax deducted at source thereon is treated as advance tax. The interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount interest income can be measured reliably.

G.	**Employee Benefits:**
	1. Short Term Obligations:
	Liabilities for salaries, including other monetary and non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.
	2. Post-Employment and Other Long-Term Employee Benefits:
	Post-Employment and Other Long-Term Employee Benefits schemes are not applicable to the company.
H.	**Borrowing Costs:**
	There is no present balance outstanding of borrowings hence no borrowing costs incurred during the year. Borrowing costs include (i) Interest expense calculated using the effective interest rate method, (ii) Finance charges in respect of finance leases, and (iii) Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred.
I.	**Exceptional Items:**
	Exceptional items refer to items of income or expense within the income statement from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the company.

J.	**Operating Segment:**
	Since the Company engages in trading operations, which by their very nature are all subject to the same risks and rewards, these activities have been combined into a single segment, the results of which are shown in the standalone financial statements. So, the disclosure requirements pursuant to Ind AS-108- “Operating Segments” are not applicable.
K.	**Taxes On Income:**
	1. Current Tax: The provision for current tax is made as per the provisions of the Income Tax Act, 1961. Taxes on income have been determined based on the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The current tax liabilities and assets are measured at the amounts expected to be paid or to be recovered from the taxation authorities as at the balance sheet date. The current income tax relating to items recognized outside profit or loss is recognized either in the Other Comprehensive Income or in Other Equity Directly.
	2. Deferred Tax: Deferred tax is provided on temporary differences between the tax bases of assets and liabilities as per the provisions of the Income Tax Act, 1961 and their carrying amounts for financial reporting purposes as at the balance sheet date. Deferred tax liabilities are recognized for all taxable temporary timing differences. Deferred tax assets are recognized for all deductible taxable temporary timing differences, the carry forward of unused tax losses and unused tax credits to the extent to which future taxable profits are expected to be available against which the deductible temporary differences and the carry forward of unused tax losses and unused tax credits can be utilized/set-off. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on the tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period. A deferred tax asset is not recognised for the carry forward of unused tax losses to the extent that it is not probable that future taxable profit will be available against which the unused tax losses will be utilised.

L.	**Impairment of Non-Financial Assets:**
	The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Impairment loss is recognized when the carrying amount of an asset exceeds recoverable amount
M.	**Provisions, Contingent Liabilities and Contingent Assets**
	The Company recognises a provision when it has a present obligation as a result of a past event that probably requires an outflow of the Company's resources embodying economic benefits at the time of settlement and a reliable estimate can be made of the amount of the obligation. The provisions are measured at the best estimate of the amounts required to settle the present obligation as at the balance sheet date and are not discounted to its present value. Contingent liabilities is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more future uncertain events not wholly or substantially within the control of the Company or a present obligation that arises from the past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. The company does not recognize a contingent liability but discloses its existence in the standalone financial statements. When demand notices are issued by the Government Authorities and demand is disputed by the company and it is probable that the company will not be required to settle/pay such demands then these are classified as disputed obligations. Contingent Assets, if any, are not recognised in the financial statements. If it becomes certain that inflow of economic benefit will arise then such asset and the relative income are recognised in financial statements.
N.	**Current/Non-Current Classifications:**
	The Company presents assets and liabilities in the balance sheet on the basis of their classifications into

	current and non-current based on the assessment made by the management of the company.
	Assets:
	An asset is treated as current when it is: • Expected to be realised or intended to be sold or consumed in normal operating cycle • Held primarily for the purpose of trading • Expected to be realised within twelve months after the reporting period • Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.
	Liabilities:
	A liability is treated as current when it is: • Expected to be settled in normal operating cycle • Held primarily for the purpose of trading • Due to be settled within twelve months after the reporting period • No unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.
O.	**Financial Instruments, Financial Assets, Financial liabilities and Equity Instruments**
	The financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the relevant instrument and are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities measured at fair value through profit or loss) are added to or deducted from the fair value on initial recognition of financial assets or financial liabilities. **A. Financial Assets:** **Initial Recognition:** Financial Assets include Investments, Cash and Cash Equivalents and eligible current and non-current assets. The financial assets are initially recognized at the transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is

being value at fair value through the Statement of Profit and Loss.

Subsequent Measurement:

The subsequent measurement of financial assets depends upon the initial classification of financial assets. For the purpose of subsequent measurement, financial assets are classified as under:

i. Financial Assets at Amortized Cost where the financial assets are held solely for collection of cash flows and contractual terms of the assets give rise on specified dates to cash flows that are solely payments of principal and interest on principal amount outstanding.

ii. Fair value through profit or loss (FVTPL), where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.

iii. Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI): A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

Security Deposits, Loans and Advances, Cash and Cash Equivalents where reliable data for fair value is not available then such eligible current and non-current assets are classified for measurement at amortized cost.

Impairment:

If the recoverable amount of an asset (or cash-generating unit/Fixed Assets) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a re-valued amount if any, in which case the impairment loss is treated as a revaluation decrease.

Expected Credit Losses are measured through a loss allowance at an amount equal to:

• The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

• Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the Company applies 'simplified approach' which requires expected lifetime losses to be recognized from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed. For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

Financial assets, other than those at Fair Value through Profit and Loss (FVTPL), are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

The company recognises impairment loss on trade receivables using expected credit loss model.

B. Financial Liabilities:

Financial liabilities, which include trade payables and eligible current and non-current liabilities. The trade payables and other financial liabilities are recognised at the value of the respective contractual obligations. Financial liabilities are derecognised when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled and on expiry of the terms.

Initial Recognition:

Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities.

Subsequent measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts

	approximate fair value due to the short maturity of these instruments. **Derecognition of Financial Instruments** The Company derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a Financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. **Offsetting** Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Company has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.
P.	**Fair Value Measurement:**
	The Company measures financial instruments, such as investments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either: • In the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. • The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs

	and minimizing the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole: Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities. Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable. Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable. For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.
Q.	**Cash and Cash Equivalents-For the Purpose of Cash Flow Statements:**
	Cash and cash equivalent in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.
R.	**Operating Cycle:**
	Based on the activities of the company and normal time between incurring of liabilities and their settlement in cash or cash equivalents and acquisition/right to assets and their realization in cash or cash equivalents, the company has considered its operating cycle as 12 months for the purpose of classification of its liabilities and assets as current and non-current.

S.	**Events Subsequent to Financial Statements Period:**
	Events after the reporting period are those events, both favourable and unfavourable that have occurred between the end of the reported financial statements year and the date when financial statements are approved for issue by the Board of Directors of the company. Events after the reporting period can be identified as those that provide evidence of conditions that existed as at the end of the financial year i.e. adjusting events after the financial year end and those are indicative of conditions that arose after the financial year end i.e. non-adjusting events after the financial year end. The company adjusts the amounts of assets, liabilities, incomes and expenses recognised in the financial statements of the reporting period to reflect the effects of adjusting events to the respective assets, liabilities, incomes and expenses of the reporting period. The non-adjusting events are not recognised in the financial statement of the reporting period but the nature of event and an estimate of its financial effect are disclosed in the notes of accounts.
T.	**Earnings Per Share:**
	The Company presents basic and diluted earnings per share details for its ordinary shares. Basic earning per share is calculated by dividing the total comprehensive income after tax for the year attributable to the ordinary shareholders of the company by weighted number of ordinary shares outstanding for applicable period during the year. Diluted earning per share is calculated considering the effect of dilution if any to ordinary share during the year.

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NOTE NO. 2

PROPERTY, PLANT & EQUIPMENTS

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS/ SALE DURING THE YEAR	AS AT 31ST MARCH, 2026	AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS /SALE DURING THE YEAR	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
1	Computer and Printers	0.35	0.22	-	0.57	0.03	0.17	-	0.20	0.37	0.32
2	Office Equipments	0.09	1.15		1.25	0.00	0.17		0.18	1.07	0.09
	TOTAL … … …	**0.45**	**1.37**	**-**	**1.81**	**0.04**	**0.34**	**-**	**0.38**	**1.44**	**0.41**
	PREVIOUS YEAR	**-**	**0.45**	**-**	**0.45**	**-**	**0.04**	**-**	**0.04**	**0.41**	**-**

CAPITAL WORK IN PROGRESS

SR. NO.	DESCRIPTION OF ASSETS	AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS DURING THE YEAR	AS AT 31ST MARCH, 2026
1	**Solar Project WIP**		1.07		1.07
	TOTAL … … …	-	**1.07**	-	**1.07**
	PREVIOUS YEAR	-		-	-

NOTE NO. 3
DEFERRED TAX ASSETS

SR. NO.	PARTICULARS		AS AT 31-Mar-26	AS AT 31-Mar-25
	OPENING BALANCE		(0.34)	
	Addition / Reversal During the Year		4.78	
	TOTAL ….. ….. …..		**4.44**	**-**
	DEFERRED TAX ASSETS/(LIABILITIES) RELATING TO			
	Property, Plant and Equipments, Intangible Assets & Investment Properties	(0.02)		
	35D	1.58		
	Expected Credit Loss	2.88		

NOTE NO. 4
NON-CURRENT FINANCIAL ASSETS: INVESTMENTS

SR. NO.	PARTICULARS	UNITS	AS AT 31-Mar-26	UNITS	AS AT 31-Mar-25
A.	**QUOTED:**				
	INVESTMENTS IN EQUITY INSTRUMENTS AT FAIR VALUE THROUGH PROFIT & LOSS (FVTPL)				
	Total Investment in Quoted Equity Shares(A)		**-**		**-**
B	**UNQUOTED**		872.94		642.25
	Less: Provision for Diminution in the value of Investment		-		-
	Total Investment in Unquoted Equity Shares(B)		**872.94**		**642.25**
	Total Non Current Investment (A+B)		**872.94**		**642.25**
	Aggregate amount of Quoted Investment-At cost				
	Aggregate amount of Quoted Investment-At market Value		-		
	Aggregate amount of Un-quoted Investment		872.94		642.25
	Aggregate amount of provision for diminution in the value of investment		-		

NOTE NO. 5
NON-CURRENT FINANCIAL ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26	AS AT 31-Mar-25
I.	**Security Deposits**		
II.	**Trade Receivable**		
	Unsecured, considered good		
	TOTAL ….. ….. …..	-	-

NOTE NO. 6
INVENTORIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	(As verified, valued and certified by management)				
a)	Raw Materials				
b)	Stock - in - Trade	-		-	
			-		-
		-		-	-
			-		

NOTE NO. 7
TRADE RECEIVABLE

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
I.	**Unsecured but Considered Good**				
	-Outstanding for a period Exceeding Six Months	88.81		-	
	(From the date from which they became due for payment)				
	-Others	1216.46		775.91	
	Less: Allowance for Bad & Doubtful Debts (Expected Credit Loss)	(12.22)		(0.78)	
			1293.05		775.14
II.	**Doubtful**				
	Outstanding for a period Exceeding Six Months	-	-	-	-
	TOTAL ….. ….. …..		**1293.05**		**775.14**
	(For Ageing details of Trade receivable Refer to Note 7[A])				

NOTE NO. 8
CASH & CASH EQUIVALENTS

SR. NO.	PARTICULARS	AS AT 31-Mar-26	AS AT 31-Mar-25
I	**Balance with Banks**		
	In Current Accounts	42.65	23.42
II	Cash on Hand	3.46	1.52
	TOTAL ….. ….. …..	**46.11**	**24.94**

NOTE NO. 9
CURRENT FINANCIAL ASSETS: LOANS & ADVANCES

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
I.	**Unsecured but Considered Good**				
	Loans and Advances	373.78		406.68	
			373.78		406.68
	TOTAL ….. ….. …..		**373.78**		**406.68**

NOTE NO. 10
OTHER CURRENT FINANCIAL ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26	AS AT 31-Mar-25
	Income Tax Refund Receivable	-	
	TOTAL ….. ….. …..	**-**	**-**

***Refer Note 1(o),(p),30(d) - Financial Instruments, fair values and risk measurement**

ECOFINITY ATOMIX LIMITED

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NOTE NO. 11
CURRENT TAX ASSETS [NET]

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	Current Income Tax Liabilities				
	TDS/TCS Receivable	-			-
	Advance Tax Paid	-			-
	Less: Provision for Income Tax-OCI Items	-			-
	Less: Provision for Current Year	-	-		-
	TOTAL ….. ….. …..		**-**		**-**

NOTE NO. 12
OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
1	**Balance with Revenue Authorities**				
	GST Receivable	-		-	
			-		-
2	Advance to Creditors		141.28		9.47
3	Advance to Creditors for Capital Asset		2.51		
4	Pre-paid Expense		-		
	TOTAL ….. ….. …..		**143.79**		**9.47**

NOTE NO. 15
DEFERRED TAX LIABILITIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	OPENING BALANCE		-		
	DEFERRED TAX LIABILITIES/(ASSETS) RELATING TO				
	Property, Plant and Equipments, Intangible Assets & Investment Properties	-		0.01	
	Expenditure Allowed on Payment Basis	-		0.33	
	Financial Assets At Fair Value Through Profit or Loss	-			
			-		**0.34**

NOTE NO. 16
SHORT TERM BORROWINGS

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
I	**Unsecured Loan**				
	Hdfc Bank Limited - Credit Card 4309	-		0.62	
	SBI CC A/C	309.16			
	Hdfc Bank Ltd-Credit Card 6258	-	309.16	0.01	0.63
	TOTAL ….. ….. …..		**309.16**		**0.63**

NOTE NO. 13
SHARE CAPITAL

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
		NO. OF SHARES	AMOUNT RS.	NO. OF SHARES	AMOUNT RS.
I	**SHARES**				
	Authorised				
	10,000,000 Equity Shares of Rs. 10/- each.	100.00	1000.00	100.00	1000.00
		100.00	**1000.00**	**100.00**	**1000.00**
	Issued, Subscribed and Paid Up Equity Share Capital				
	Equity Shares of Rs. 10 each fully paid	69.63	696.29	38.50	385.04
	Add: Shares issued during the year	-	-	31.13	311.25
	TOTAL ….. ….. …..	**69.63**	**696.29**	**69.63**	**696.29**

II Reconciliation of Number Shares Outstanding at the beginning and at the end of the year.

SR. NO.	PARTICULARS	NO. OF SHARES	AMOUNT RS.	NO. OF SHARES	AMOUNT RS.
	Outstanding As At The Beginning Of The Year	69.63	696.29	38.50	385.04
	Add: Issue of Shares During The Year		-	31.13	311.25
	Outstanding As At The End Of The Year	**69.63**	**696.29**	**69.63**	**696.29**

Terms/Rights attached to equity shares:

The company has only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote each

During the year ended 31st March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (31st March 2023 Rs. Nil)

III Details of Shareholder Holding 5% or More Shares in the Company

SR. NO.	Name of the Shareholder	As At 31st March, 2026		As At 31st March, 2025	
		No. of Shares	% of Total Holding	No. of Shares	% of Total Holding
1	Prafullchandra Vitthalbhai Patel	16.28	23.38%	13.78	19.79%
2	Hirenkumar Jashvantbhai Patel	4.72	6.78%	4.59	6.60%
3	Jashvantbhai Shankarlal Patel	5.34	7.67%	4.59	6.60%

IV Details of Shareholding by Promoters and Promoter Group in the Company

Sr. No.	Name of the Promoter	Class of Shares	% of Total Holding		% Change During the Financial Year 2025-26
			No. of Shares	% of Total Shares	
1	Prafullchandra Vitthalbhai Patel	Equity Shares	16.28	23.38%	22.56%
2	Hirenkumar Jashvantbhai Patel	Equity Shares	4.72	6.78%	5.95%
3	Jashvantbhai Shankarlal Patel	Equity Shares	5.34	7.67%	7.67%
	TOTAL ….. ….. …..		**26,33,960**	**37.83%**	

Sr. No.	Name of the Promoter	Class of Shares	% of Total Holding		% Change During the Financial Year 2024-25
			No. of Shares	% of Total Shares	
1	Sangita Niranjankumar Jain	Equity Shares	0.57	0.82%	
	TOTAL ….. ….. …..		**57,354**	**0.82%**	

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

STATEMENT OF CHANGES IN EQUITY
EQUITY SHARE CAPITAL AND OTHER EQUITY
FOR THE YEAR ENDED MARCH 31, 2026

NOTE NO. 14

SR. NO.	PARTICULARS	EQUITY SHARE CAPITAL	RESERVES & SURPLUS CAPITAL RESERVE	RETAINED EARNINGS	SHARE PREMIUM	TOTAL OTHER EQUITY
I.	**Balance as at 1st April, 2025**	696.29	92.49	(273.89)	1312.82	1131.42
II.	**ADDITIONS**					
	Proceeds from Issue Of Shares During The Year	-	-	-	-	-
	Profit For The Year	-	-	337.44	-	337.44
	Other Comprehensive Income For The Year	-	-	-	-	-
III.	**Total Comprehensive Income For The Year [I+II]**	**696.29**	**92.49**	**63.56**	**1312.82**	**1468.86**
IV.	**DEDUCTIONS**					
	Loss For The Year	-	-	-	-	-
	Dividend Payable	-	(34.81)	-	-	(34.81)
	Transfer to Retained Earnings	-	-	-	-	-
	Deduction/Adjusments to Total Comprehensive Income For the Year	**-**	**(34.81)**	**-**	**-**	**(34.81)**
V.	**Balance As At 31st March, 2026 [III-IV]**	**696.29**	**57.67**	**63.56**	**1312.82**	**1434.05**

FOR THE YEAR ENDED MARCH 31, 2025

SR. NO.	PARTICULARS	EQUITY SHARE CAPITAL	RESERVES & SURPLUS CAPITAL RESERVE	RETAINED EARNINGS	SHARE PREMIUM	TOTAL OTHER EQUITY
I.	**Balance As At 1st April, 2024**	385.04	92.49	(425.92)	277.46	(55.98)
II.	**ADDITIONS**					
	Proceeds from Issue Of Shares During The Year	311.25			1035.36	1035.36
	Profit For The Year	-	-	152.03	-	152.03
	Other Comprehensive Income For The Year	-	-	-	-	-
					-	
III.	**Total Comprehensive Income For The Year [I+II]**	**696.29**	**92.49**	**(273.89)**	**1312.82**	**1131.42**
IV.	**DEDUCTIONS**					
	Loss For The Year					-
	Transfer to Retained Earnings					-
	Deduction/Adjusments to Total Comprehensive Income For the Year	**-**	**-**	**-**	**-**	**-**
V.	**Balance As At 31st March, 2025 [III-IV]**	**696.29**	**92.49**	**(273.89)**	**1312.82**	**1131.42**

The accompanying notes are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
DIN:08983888

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

PLACE: AHMEDABAD
DATE: 30th May, 2026

NOTE NO. 17
CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	Trade Payables for Goods				
	-Micro, Small & Medium Enterprises				
	-Others	249.35		6.94	
	*(Refer to Note No. 30(h))		249.35		6.94
	Trade Payables for Other Expenses/Capital Goods				
	-Micro, Small & Medium Enterprises				
	-Others	0.74		-	
	*(Refer to Note No. 30(h))		0.74		-
	(For Ageing details of Trade payable Refer to Note 17[A])				
	TOTAL ….. ….. …..		**250.08**		**6.94**

NOTE: DUES TO MICRO AND SMALL ENTERPRISES

The Company has dues outstanding as at the reporting date to certain suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosures pursuant to the said MSMED Act, 2006 are as follows:

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
I	The principal amount remaining unpaid to any supplier at the end of the year.		-		-
II	Interest due as claimed remaining unpaid to any supplier at the end of the year.		-		-
III	The amount of interest paid by the company in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the suppliers beyond the appointed day during the year.		-		-
IV	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.		-		-
V	The amount of interest accrued and remaining unpaid at the end of accounting year.		-		-
VI	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006.		-		-
	TOTAL ….. ….. …..		-		-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identifies on the basis of information collected by the management. This has been relied upon by the auditors
(For Ageing details of the Trade payable Refer to Note 16[A])

NOTE NO. 18
OTHER CURRENT LIABILITIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	Statuory liabilities	26.30		7.71	
	Advances from Customers/Sundry Credit Balances	0.95			
			27.25		7.71
	TOTAL ….. ….. …..		**27.25**		**7.71**

NOTE NO. 19
CURRENT: PROVISIONS

SR. NO.	PARTICULARS	AS AT 31-Mar-26	AS AT 31-Mar-25
	Provision For Expenses	6.00	6.00
	TOTAL ….. ….. …..	**6.00**	**6.00**

NOTE NO. 20
CURRENT TAX LIABILITIES [NET]

SR. NO.	PARTICULARS	AS AT 31-Mar-26		AS AT 31-Mar-25	
	Current Income Tax Liabilities				
	Provision for Current Year	110.66		41.59	-
	Provision for Income Tax-OCI Items	-			-
	Less: Advance Tax Paid	(78.00)		(28.00)	-
	Less: TDS/TCS Receivable	(18.88)	13.78	(4.04)	9.56
	TOTAL ….. ….. …..		**13.78**		**9.56**

NOTE NO. 21

REVENUE FROM OPERATIONS

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25	
A.	**SALE OF PRODUCTS**				
	Sales	3324.92		3103.68	
	Freight Charges	2.12		3.72	
	Rate Difference	30.77			
	Sales Commission	154.41		-	
			3512.22		3107.40
	TOTAL ….. ….. …..		**3512.22**		**3107.40**
	More Than 5% Sale of Products Comprises				
	FTC		-		1334.64
	Cotton Bales		892.09		-
	100% Cotton Yarn		668.70		-
	Dehydrated Garlic / Flakes		723.98		-
	Emerson Scroll Compressor		241.83		-
	Vehicle Parts		190.17		

NOTE NO. 22

OTHER INCOME

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25	
1	Interest income from financial assets at amortised cost	39.12		18.55	
2	Interest income from Investment in Partnership firm	87.39		17.02	
3	Profit from Padmavati	15.04		26.93	
4	Interest on Sweep in FD	1.04		6.62	
5	Interest on Late Payment	69.33		-	
6	Interest on IT Refund	-		0.04	
7	Rounding Off	0.01		-	
8	Sundry Balance Written Off	0.23		0.04	
			212.16		69.19
	TOTAL ….. ….. …..		**212.16**		**69.19**

NOTE NO. 23

PURCHASE OF STOCK-IN-TRADE

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25	
1	Purchase	3202.03		2849.06	
2	Freight Charges	1.11		3.37	
3	Transport Charges	0.84		-	
			3203.97		2852.43
	TOTAL ….. ….. …..		**3203.97**		**2852.43**
	More Than 5% Material Consumed Comprises				
	FTC				559.02
	Cotton Bales		878.83		
	100% Cotton Yarn		665.06		
	Dehydrated Garlic / Flakes		690.22		
	Emerson Scroll Compressor		221.87		
	Vehicle Parts		182.76		

NOTE NO. 24

CHANGES OF INVENTORIES OF STOCK IN TRADE

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
	Opening Stock	-	103.80
	Less : Closing Stock	-	-
	TOTAL ….. ….. …..	**-**	**103.80**

NOTE NO. 25

EMPLOYEE BENEFIT EXPENSES

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25	
1	Director's Remmunaration	18.00		1.40	
2	Salaries, wages, bonus	18.65		6.71	
3	Staff Welfare Expenses	-		0.11	
4	Leave Encashment Exp	0.45		0.21	
			37.10		8.42
	TOTAL ….. ….. …..		**37.10**		**8.42**

NOTE NO. 26

FINANCE COST

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
1	Interest Expense	-	1.09
2	Bank Charges	0.03	0.08
3	Interest on Late Payment	0.06	-
4	Interest on CC	3.82	-
5	Loan Processing fees	7.87	-
6	Interest on Income Tax	1.30	-
7	Interest on TDS	0.01	0.00
	TOTAL ….. ….. …..	**13.09**	**1.18**

NOTE NO. 27

DEPRECIATION & AMORTISATION EXPENSE

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
1	Depreciation on Property,Plant & Equipment	0.34	0.04
	TOTAL ….. ….. …..	**0.34**	**0.04**

NOTE NO. 28

OTHER EXPENSES

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25
	ADMINISTRATIVE, SELLING AND OTHER EXPENSES			
1	Auditor's Remmuneration		2.75	2.75
2	Postage, printing & stationery expenses			
	- Postage and Courier	-		0.06
	- Printing & stationery	0.01	0.01	0.07
3	Legal and Professional Fees		4.64	7.41
4	Commission Expense		0.10	0.04
5	Travelling and Conveyance Expense		0.02	0.11
6	Expected Credit Loss Expense		11.45	0.78
7	Listing Fees		4.59	4.71
8	Office Expense		0.53	0.42
9	Advertisement Expense		0.25	0.33
10	Website development and maintainance		0.08	0.24
11	ROC and Registrar expense		1.25	0.07
12	Miscellaneous expenses		0.89	0.25
	TOTAL ….. ….. …..		**26.56**	**17.23**

NOTE 28.1 : AUDITOR'S REMUNERATION

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26		FOR THE PERIOD ENDED 31-Mar-25	
	Auditor's Remuneration comprises of				
	- Audit Fees	2.75		2.75	
	- Other Services				
			2.75		2.75
	TOTAL ….. ….. …..		**2.75**		**2.75**

NOTE NO. 29
CONTINGENT LIABILITIES

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
I.	Claims Against the Company Not Acknowledged As Debts: inrespect of Excise duty matter.	-	-
	TOTAL ….. ….. …..	**-**	**-**

NOTE NO. 29A
VALUE OF IMPORTS CALCULATED ON CIF BASIS

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
1	Trading Goods	-	-
	TOTAL ….. ….. …..	**-**	**-**

NOTE NO. 29B
EXPENDITURE IN FOREIGN CURRENCY

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
1	Interest		
2	Consultancy Fees	-	-
	TOTAL ….. ….. …..	**-**	**-**

NOTE NO. 29C
EARNINGS IN FOREIGN CURRENCY

SR. NO.	PARTICULARS	FOR THE PERIOD ENDED 31-Mar-26	FOR THE PERIOD ENDED 31-Mar-25
1	Value of Exports in FOB Basis	-	-
2	Royalty, Know-How, Professional and consultation fees	-	-
3	Interest and Dividend	-	-
	TOTAL ….. ….. …..	**-**	**-**

NOTE NO. 29A
Financial Ratios:

Sr No.	Ratios	As At 31st March 2026	As At 31st March 2025	Variance	Explanation for any change in ratio by more than 25% as compared to preceeding year
1	Current Ratio	3.06	39.44	-92.24%	The significant decrease in the current ratio is primarily due to an increase in current liabilities relative to current assets, mainly attributable to extended credit to customers and payments made to suppliers to secure better pricing and additional short term borrowings from the bank.
2	Debt-Equity Ratio	0.15	0.02	760.18%	The significant increase in the debt-equity ratio is due to an increase in total debt in relation to shareholders' equity.
3	Debt Service Coverage Ratio	N.A.	N.A.	N.A.	N.A.
4	Return on Equity Ratio	17.05%	14.10%	21%	N.A.
5	Inventory Turnover Ratio	N.A.	14.24	N.A.	N.A.
6	Trade Receivables turnover ratio	3.40	6.31	-46.17%	The decrease in the trade receivables turnover ratio is mainly due to an increase in the average trade receivables arising from extended credit terms to customers, resulting in slower collection of receivables.
7	Trade Payables turnover ratio	24.93	23.58	5.72%	N.A.
8	Net Capital turnover ratio	2.88	4.10	-29.72%	The decrease in the net capital turnover ratio is primarily due to an increase in working capital, resulting from extended credit to customers and payments made to suppliers to secure better pricing.
9	Net Profit Ratio	9.61%	4.89%	96.37%	The significant increase in the net profit ratio is attributable to a substantial increase in net profit during the current financial year compared with the previous financial year.
10	Return on Capital Employed	18.33%	10.65%	72.11%	The significant increase in return on capital employed is primarily attributable to the increase in EBIT during the current financial year, resulting in improved profitability and utilisation of capital employed.
11	Return on Investment	13.52%	13.69%	N.A.	N.A.

Sr No.	Ratios	Numerator	Denominator
1	Current Ratio	Current Assets	Current Liabilities
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity
3	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service
4	Return on Equity Ratio	NPAT less Pref Dividend	Avg Shareholder's Equity
5	Inventory Turnover Ratio	COGS	Avg Inventory
6	Trade Receivables turnover ratio	Net Credit Sales	Avg Trade Receivables
7	Trade Payables turnover ratio	Net Credit Purchases	Avg Trade Payables
8	Net Capital turnover ratio	Net Sales	Avg Working Capital
9	Net Profit Ratio	NPAT	Net Sales
10	Return on Capital Employed	EBIT	Capital Employed
11	Return on Investment	Income from Investment	Average of opening and closing balance of investment

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

NOTE 7[A]: AGEING FOR TRADE RECEIVABLES OUTSTANDING

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2026							
		O/S for following periods from due date of payments							
		Not due for payments	Unbilled	Less-than 6 months	Less-than 6 months - 1 Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
1	Undisputed Trade Receivables - Considered Good	-	-	1216.53	55.35	38.42	-	-	1310.30
2	Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-
3	Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-	-
4	Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2025							
		Not due for payments	O/S for following periods from due date of payments						
			Unbilled	Less-than 6 months	Less-than 6 months - 1 Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
1	Undisputed Trade Receivables - Considered Good	-	-	775.91	-	-	-	-	775.91
2	Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-
3	Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-	-
4	Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-

From the Date of bill accounted in the books of account.

NOTE 17[A]: AGEING FOR TRADE PAYABLE OUTSTANDING

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2026					
		Not due for payments	O/S for following periods from due date of payments				
			Less-than 1Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
	Trade Payable for Goods:						
1	MSME	-	-	-	-	-	-
2	Others	-	249.35	-	-	-	249.35
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others						
	Trade Payable for Expenses:						
1	MSME	-	-	-	-	-	-
2	Others		0.74	-			0.74
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others	-	-	-	-	-	-

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2025					
		Not due for payments	O/S for following periods from due date of payments				
			Less-than 1Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
	Trade Payable for Goods:						
1	MSME	-	-	-	-	-	-
2	Others	-	6.69	0.25	-	-	6.94
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others						-
	Trade Payable for Expenses:						
1	MSME	-	-	-	-	-	-
2	Others	-	-	-	-	-	-
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others	-	-	-	-	-	-

From the Date of bill accounted in the books of account.

NOTE 30: OTHER NOTES

A. Earnings Per Share (EPS) (Earnings Per Share on Total Comprehensive Income):

The Basic and Diluted Earnings Per Share (EPS) has been computed on the basis of total comprehensive income for the year attributable to equity holders divided by the weighted average number of shares outstanding during the year. (Figures in Lacs)

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Total Comprehensive Income After Tax for the period (A)		**337.44**		**152.03**
Weighted Average Number of Shares (B)				
Opening Balance of Share Outstanding	69.63		38.50	
No. of Days for which Shares Outstanding	365		365	
Addition :30-Nov-2024 Balance of Share Outstanding	-		60.88	
No. of Days for which Shares Outstanding	-		110	
Addition : 20/03/2025 Balance of Share Outstanding	-		69.63	
No. of Days for which Shares Outstanding	-		12	
Total No. of Weighted Average Shares		**69.63**		**46.27**
Basic and Diluted Earnings per Share (C) (A/B)		**4.85**		**3.29**

B. Related Party Disclosures:

The Related Party Disclosures in compliance with Ind AS-24 "Related Party Disclosures"

A. List of Related Parties

Sr. No.		
I.	PRAFULLCHANDRA VITTHALBHAI PATEL	Managing Director
II.	JASHVANTBHAI SHANKARLAL PATEL	Director
III.	HIRENKUMAR JASHVANTBHAI PATEL	Director
IV.	ACTYMO PRIVATE LIMITED	Shared directorship
V.	PADMAVATI CHEMICALS	Subsidiary Firm

	VI.	RINA SINGH	Company Secretary
	VII.	ILA SUNIL TRIVEDI	Chief financial officer

B. Transaction with Related Parties **(Rs. In Lacs)**

Nature of Transaction	Name of the Party	2025-26	2024-25
Salary / Remuneration	PRAFULLCHANDRA VITTHALBHAI PATEL	18.00	1.40
	RINA SINGH	3.84	3.20
	ILA SUNIL TRIVEDI	12.69	2.38
Interest Income	PADMAVATI CHEMICALS	87.39	17.02
Share of profit from partnership firm	PADMAVATI CHEMICALS	15.04	26.93
Sales	PADMAVATI CHEMICALS	-	629.26

Outstanding balances of Loans & Advances given to related parties and Borrowings is given in Note No. 9 and Note No.14 to the Financial Statement.

C. Income Tax:

a. ***The major component of Income Tax Expense for the year ended on March 31, 2026 and March 31, 2025 are as follows:***

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Statement of Profit and Loss		
Current tax		
Current income tax	(110.66)	(41.59)
Adjustment of tax relating to earlier periods	0.01	0.47
Deferred tax	-	-
Deferred tax expense	4.78	(0.34)
	(105.87)	**(41.46)**
Other comprehensive income	**-**	**-**
Deferred tax on	-	-
- Re-measurement gain/ (loss) on defined benefit plans	-	-
Income tax expense as per the statement of profit and loss	**(105.87)**	**(41.46)**

Note: *The Company is subject to income tax in India on the basis of its financial statements. The Company can claim tax exemptions/deductions under specific sections of the Income Tax Act, 1961 subject to* *fulfilment of prescribed conditions, as may be applicable. The Company had opted for the new tax regime under Section 115BAA of the Act, which provides a domestic company with an option to pay tax at a rate of 22% (effective rate of 25.168%). The lower rate shall be applicable subject to certain conditions, including that the total income should be computed without claiming specific deduction or exemptions*

b. *Reconciliation of effective tax:*

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit before tax	**443.32**	**193.49**
Less: Losses of earlier years	**-**	**-**
Total	**443.32**	**193.49**
Income tax expense at tax rates applicable	111.57	48.70
Adjustments for:	-	-
Expenses not allowed as deduction	0.53	-
Provision for Gratuity and Doubtful Debts	-	-
Expected Credit Loss	2.88	0.20
Profit exempt u/s 10(2A)	(3.79)	(6.78)
Preliminary expenses under section 35D	(0.53)	(0.53)
Difference of Depreciation	-	-
Tax expense / (benefit)	**110.67**	**41.59**
Effective Tax Rate	**24.96%**	**21.49%**

c. *Movement in Deferred Tax Assets and Liabilities:*

i. For the year ended on March 31, 2026

Particulars	As at April 1, 2025	Credit/(charge) in the Statement of Profit and Loss	Credit/(charge) in Other Comprehensive Income	As at March 31, 2026
Deferred Tax Liabilities/ (Assets)				
Reversal of Deferred Tax Liability	-	(0.34)	-	(0.34)
Property, Plant and Equipment	0.01	0.02	-	0.03
Preliminary expenses under section 35D	0.53	(1.58)	-	(1.05)
Expected Credit Loss	(0.20)	(2.88)	-	(3.08)
Retirement Benefit Plans	-	-	-	-
	0.34	**4.78**	**-**	**(4.44)**

ii. For the year ended on March 31, 2025

Particulars	As at April 1, 2024	Credit/(charge) in the Statement of Profit and Loss	Credit/(charge) in Other Comprehensive Income	As at March 31, 2025
Deferred Tax Liabilities/ (Assets)				
Property, Plant and Equipment	-	0.01	-	0.01
Fair Value of financial instruments	-	0.53	-	0.53
Allowance for Doubtful Debts	-	(0.20)	-	(0.20)
Retirement Benefit Plans	-	-	-	-
	-	**0.34**	**-**	**0.34**

d. ***Movement in Deferred Tax Assets and Liabilities***

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax assets	4.44	-
Deferred tax liabilities	-	0.34

D. **Financial Instruments and Related Disclosures:**

Financial instruments by category and fair value:

The note attached summarizes the judgements and estimates made in determining the fair values of the financial instruments that are

(a) recognised and measured at fair value and

(b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard.

The fair value of trade receivables, cash and cash equivalents, other bank balances, current borrowings, trade payables and other current financial liabilities approximate their carrying amounts, due to their short-term nature.

The company has not disclosed the fair values of non-current borrowings and non-current loans because their carrying amounts are a reasonable approximation of fair values

Financial Risk Management:

The company activities are exposed various financial risks: credit risk, liquidity risk and other price risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.

I. Credit Risk:

Loans & Advances:

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss to the Company. The maximum exposure to the credit risk as at the reporting date is primarily from inter corporate deposits. Inter corporate deposits are unsecured and are subject to counterparty default regarding repayment of deposits. Financial assets are written off when there are no reasonable expectations of recovery. The Company categorizes a loan or receivable for write off when a debtor fails to make contractual payments greater than one year past due Where loans or receivables have been written off, the Company continues engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized in profit or loss.

Other Financial Assets:

Credit risk relating to cash and cash equivalents and interest accrued on bank deposits, is considered negligible since the counterparties are banks which are majorly owned by Government of India and are have oversight of Reserve Bank of India. The Company considers the credit quality of term deposits with banks to be good and the company reviews these banking relationships on an ongoing basis.

The Company considers all other financial assets as at the balance sheet dates to be of good credit quality.

II. Liquidity Risk:

The company's principal sources of liquidity are from, Cash and Cash Equivalents. The Short-term liquidity requirements consist mainly of Expense Payables, Employee Dues, Servicing of Interest on Short Term Borrowings and other payments arising during the normal course of business.

III. Other Price Risk

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. Other price risk arises from financial assets such as investments in equity instruments.

	The price risk arises due to uncertainties about the future market values of these investments.
E.	**Capital Management:**

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize return to stakeholders through the optimization of the debt and equity balance.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes, within net debt, interest bearing loans and borrowings, trade and other payables, less cash and short-term deposits.

Particulars	**As at**	
	March 31, 2026	**March 31, 2025**
Current & non current borrowings	309.16	0.63
Other Financial Liability	-	-
Trade and other payables	250.08	6.94
Less: cash and cash equivalent	(46.11)	(24.94)
Net debt	**513.13**	**(17.38)**
Equity share capital	696.29	696.29
Other equity	1,434.05	1,131.42
Total capital	**2,130.34**	**1,827.71**
Capital and net debt	**2,643.46**	**1,810.33**
Gearing ratio (%)	***19.41%***	***-0.96%***

F. The company has communicated suppliers to provide confirmations as to their status as Micro, Small or Medium Enterprise registered under the applicable category as per the provisions of the Micro, Small and Medium Enterprises (Development) Act, 2006 (MSMED Act, 2006). The company has classified suppliers into Micro, Small and Medium Enterprises as per the confirmations received by the company upto the date of Balances Sheet and accordingly other suppliers are classified as Non-MSME Suppliers irrespective of their status as per the provisions of the Micro, Small and Medium Enterprises (Development) Act, 2006 (MSMED Act, 2006).

G. There are not contingent liabilities, not acknowledged as debt as on March 31, 2026 and March 31, 2025.

	As per best estimate of the management, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation. There are no commitments as on March 31, 2026 and March 31, 2025.
H.	In respect of amounts as mentioned under Section 125 of the Companies Act, 2013, there were no dues required to be credited to the Investor Education and Protection Fund as at March 31, 2026 and March 31, 2025.
I.	The Company has not entered into any derivative instrument during the year. The Company does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.
J.	There are no immovable properties in the company.
K.	There are no intangible assets under development in the company during the year ending March 31, 2026 and March 31, 2025.
L.	No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
M.	The company is not a declared willful defaulter by any bank or financial institution or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.
N.	There is no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period at March 31, 2026
O.	The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 during the year ending on March 31, 2026 and March 31, 2025.
P.	No scheme of arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
Q.	There are not any transaction which had not been recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
R.	The company has not covered under section 135 related to Corporate Social Responsibility of the Companies Act, 2013.
S.	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

	ending on March 31, 2026 and March 31, 2025.
T.	In the opinion of the Board of Directors, Current Assets & Loans and Advances have a value on realisation in the ordinary course of business equal to the amount at which they are stated in the balance sheet. In the opinion of the Board of Directors, claims receivable against property/goods are realizable as per the terms of the agreement and/or other applicable relevant factors and have been stated in the financial statements at the value which is most probably expected to be realized.
U.	All other balances of creditors and loans and advances are subject to confirmation and subsequent reconciliation, if any.
V.	Expenses in foreign currency: CIF Value of Imports: NIL (Previous Year: NIL) FOB Value of Exports: NIL (Previous Year: NIL)
W.	**Utilization of Borrowed Funds and Securities Premium:**
	(a) During the year, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the company to or in any persons or entities, 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, any security or the like on behalf of the Ultimate Beneficiaries. (b) During the year, no funds have been received by the Company from any persons or entities, 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, any security or the like on behalf of the Ultimate Beneficiaries.
X.	**Relationship with Struck off Companies:**
	The company did not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, during the current year and in the previous year.
Y.	The previous year's figures have been reworked, regrouped and reclassified wherever necessary so as to

	make them comparable with those of the current year. The Financial Statements have been presented in Indian Rupee (`) in Lakhs rounded off to two decimal points as per amendment to Schedule III to the Companies Act, 2013.

SIGNATURES TO NOTES TO FINANCIAL STATEMENT

FOR, M/S. ECOFINITY ATOMIX LIMITED		**FOR, S N D K & ASSOCIATES LLP,** **CHARTERED ACCOUNTANTS,** **FIRM REG. NO.: W100060**
PRAFULLCHANDRA PATEL **(MANAGING DIRECTOR)** **[DIN: 08376125]**	**JASHVANTBHAI PATEL** **(DIRECTOR)** **[DIN: 08376125]**	
ILA SUNIL TRIVEDI **(CFO)**	**RINA SINGH** **(COMPANY SECRETARY)**	**KISHAN KANANI** **PARTNER** **M. NO. 192347** **PLACE: AHMEDABAD** **DATE: 30th May,2026**

S N D K & Associates LLP	CA Kishan Kanani, FCA, M. Com, LLB CA Sanskriti Jain, B. Com, FCA CA Harsh Shah, B. Com, ACA
Chartered Accountants	202, 2nd Floor, Shaival Plaza,
LLPIN:-AAD-3828	Nr. Gujarat College Road
	Ellisbridge, Ahmedabad- 380006
	Mob. No.9727748898 sndkassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
ECOFINITY ATOMIX LIMITED
(Formerly Named as Aryavan Enterprise Limited)

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS:

OPINION

We have audited the consolidated financial statements of ECOFINITY ATOMIX LIMITED (Formerly Named As Aryavan Enterprise Limited) (herein after referred to as “the Holding/Parent Company”) and its subsidiary Padmavati Chemicals (together referred to as “the Group”), which comprise the consolidated Balance Sheet as at March 31, 2026, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity, and the consolidated Statement of Cash Flows for the year then ended, as well as notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the “Consolidated Financial Statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (“Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including Indian Accounting Standards (‘Ind AS’) specified under Section 133 of the Act, of the consolidated state of affairs of the Group as at March 31, 2026, and its consolidated profits and other comprehensive income, consolidated changes in equity, and its consolidated 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Description of Key Audit Matters:

The Key Audit Matter	How the matter was addressed in our audit
1. Provision for Gratuity in Subsidiary Partnership Firm	
The Group has recognized a provision for employee gratuity in its subsidiary partnership firm in accordance with the principles of Ind AS 19 - Employee Benefits. The provision has been estimated based on management's professional judgment without obtaining an independent actuarial valuation. This involves significant assumptions regarding employee tenure, future salary growth, attrition rates, and discount rates. We considered this a key audit matter due to the materiality of the provision, the inherent estimation uncertainty, and the absence of actuarial input, which could impact the reliability of the reported liability.	• Our audit procedures included evaluating the methodology adopted by management to estimate the gratuity obligation, assessing the reasonableness of key assumptions against industry norms and historical data, and reviewing the adequacy of disclosures made in accordance with Ind AS 19. We also considered whether the absence of actuarial valuation was appropriately justified and disclosed

INFORMATION OTHER THAN THE CONSOLIDATED **FINANCIAL STATEMENTS AND AUDITORS'** REPORT THEREON

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the Consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the 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.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS:

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

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the group and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management and Board of Directors of the Holding Company are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Group'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 consolidated 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 Group to cease to continue as a going concern.

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER MATTER:

1. The financial statements of subsidiary firm included in the consolidated financial statements, whose financial statements reflect total assets of ₹ 2,802.28 lakhs as at reporting date and total revenues of ₹ 1,994.24 lakhs for the year then ended.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1. As required by section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c) Company does not have any branch office. Accordingly, the requirement of clause (c) of sub-section (3) of Section 143 of the Act, relating to the report on the accounts of a branch office of the Company audited under sub-section (8) of Section 143 of the Act by a person other than the Company's auditor, does not arise;

d) The Consolidated Balance Sheet, Consolidated the Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity & the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

e) In our opinion, aforesaid Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity & the Consolidated Statement of Cash Flows comply with the Indian Accounting Standards prescribed under section 133 of the Act except for as mentioned in Emphasis of matter Paragraph;

f) In our opinion and to the best of our information and according to the explanations given to us, there are no observations or comments on the Consolidated financial transactions or matters which have any adverse effect on the functioning of the Company;

g) On the basis of written representations received from the directors of the Holding Company as on March 31, 2026, and taken on record by the Board of Directors of the Holding Company, none of the directors are disqualified as on March 31, 2026, from being appointed as a director in terms of sub-section (2) of section 164 of Act;

h) The reservation relating to the maintenance of accounts and other matters connected therewith read with paragraph (j)(vi) below;

i) With respect to the adequacy of internal financial control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure-A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Group's internal financial controls over financial reporting;

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

i. The Group did not have any litigations pending as at the end of the financial year which may impact its financial position .

ii. The Group did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. As at 31st March, 2026 there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. Management Representation:

a. The Respective Management of the Holding Company and partnership firm being subsidiary have represented to us that to the best of it's knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group 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 Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The Respective management of the Holding Company and partnership firm being subsidiary have represented, that, to the best of it's knowledge and belief no funds (which are material either individually or in the aggregate) have been received by the group from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on audit procedures which we 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) Companies (Audit and Auditors) Rules, 2014 (as amended) and provided in clauses (a) and (b) above contain any material mis-statement.

v. The dividend proposed, declared and paid by the Holding Company is in accordance with Section 123 of the Act, as applicable.

vi. Based on our examination, which included test checks and based on the Audit report of Holding company has used accounting software for maintaining its books of account for the period ended March 31, 2026 which has a feature of recording audit trail (edit log) facility. The company has not provided audit trail records for the entire period ended on March 31, 2026. In the absence of audit trail records, we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the period for all relevant transactions in the software or whether there were any instances of the audit trail feature been tampered with. Since the Holding company has not provided audit trail records we are unable to comment on whether audit trail has been preserved by the company as per statutory requirement of record retention or not. Subsidiary firm has not enabled feature of recording audit trail (edit log) facility for the entire period ended on March 31, 2026.

2. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act:

   Based on the information and explanations provided to us, we are of the opinion that the remuneration paid by the Holding Company to its directors during the current financial year complies with the provisions of Section 197 of the Companies Act, 2013, read in conjunction with Schedule V. The remuneration remains within the prescribed limits under the aforementioned section and schedule. Furthermore, the Ministry of Corporate Affairs has not specified any additional disclosures under Section 197(16) of the Act that require our comments.

3. With respect to the matters specified in clause (xxi) of Para 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("The Order") issued by the Central Government in terms of section 143(11) of the Act, according to information and explanations given to us, CARO report is not applicable to subsidiary firm.

FOR AND ON BEHALF OF
S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060

KISHAN KANANI
PARTNER
M. No. 192347
UDIN: 26192347WBKJEE5082

PLACE: AHMEDABAD
DATED: 30TH MAY, 2026

ANNEXURE "A**" TO THE INDEPENDENT AUDITORS' REPORT**

[REFERRED TO IN PARAGRAPH 2**(f) UNDER "REPORT ON OTHER LEGAL AND REGULATORY**

REQUIREMENTS SECTION OF OUR REPORT OF EVEN DATE]

FINANCIAL YEAR ENDED 31^{ST} MARCH 2026

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 with reference to consolidated financial statements over financial reporting of **ECOFINITY ATOMIX LIMITED ("the Company")(Formerly Named As** Aryavan Enterprise Limited) as of March 31, 2026 in conjunction with our audit of the Consolidated Ind AS 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 Holding company and partners of subsidiary respectively are responsible for establishing and maintaining internal financial controls based on the internal control with reference to consolidated financial statement over financial reporting criteria established by the respective entities in the group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls with reference to consolidated financial statements 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 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

Our responsibility is to express an opinion on the company's internal financial controls with reference to consolidated financial statements 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements 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 consolidated 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 Group'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 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.

Opinion

In our opinion and to the best of our information and according to the information and explanations given to us, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls with reference to consolidated financial statement over financial reporting were commensurate with the nature of the business of the Group and operating effectively as at March 31, 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 with reference to consolidated financial statement Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR AND ON BEHALF OF
S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FIRM REG. NO. W100060

KISHAN KANANI
PARTNER
M. No. 192347
UDIN: 26192347WBKJEE5082

PLACE: AHMEDABAD
DATED: 30TH MAY, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

SR. NO.	PARTICULARS	NOTE NO.	AT AT 31-Mar-26 AMOUNT	AT AT 31-Mar-25 AMOUNT
A.	ASSETS:			
I.	NON-CURRENT ASSETS			
	(a) Property, Plant and Equipment		1160.67	1297.34
	(b) Capital work-in-progress	2	730.52	-
	(c) Other Intangible Assets		0.04	0.06
	(c) Deferred tax assets (net)	3	4.44	-
	(d) Financial Assets			
	(i) Investments	4	6.77	7.26
	(ii) Other Non-current Financial Assets	5	48.78	11.27
	(e) Other Non-Current Assets	6	14.84	106.67
	TOTAL …. …. …. [I]		1966.06	1422.60
II.	CURRENT ASSETS			
	(a) Inventories	7	337.64	402.93
	(b) Financial Assets			
	(i) Trade Receivable	8	1694.60	920.20
	(ii) Cash & Cash Equivalents	9	74.84	39.02
	(iii) Loans & Advances	10	373.78	406.68
	(iv) Other Financial Assets	11	-	-
	(c) Assets for Current Tax (Net)	12	-	-
	(d) Other current assets	13	219.04	76.08
	TOTAL …. …. …. [II]		2699.88	1844.91
	TOTAL ASSETS …. …. …		4665.94	3267.52
B.	EQUITY AND LIABILITIES:			
I.	EQUITY			
1	Equity Share Capital	14	696.29	696.29
2	Other Equity	15	2483.56	2302.46
3	Non Controlling Interest		6.54	41.63
	TOTAL …. …. …. [I]		3186.39	3040.38
II.	NON-CURRENT LIABILITIES			
	(a) Financial Liabilities			
	Long term borrowings	16	6.89	10.93
	(b) Provisions	17	3.80	2.72
	(c) Deferred tax liabilities (Net)	18	0.74	0.65
	TOTAL …. …. …. [II]		11.43	14.30
III.	CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Short Term Borrowings	19	322.70	13.83
	(ii) Trade Payables	20		
	Due to Micro & Small Enterprise		-	-
	Due to Others		1077.96	167.22
	(iii) Other Financial Liabilities	21	-	-
	(b) Other current liabilities	22	32.55	13.01
	(c) Short-term provisions	23	15.77	13.50
	(d) Liabilities for Current Tax (Net)	24	19.15	5.28
	TOTAL …. …. …. [II]		1468.12	212.84
	TOTAL EQUITY AND LIABILITIES …. …. …		4665.94	3267.52
C.	SIGNIFICANT ACCOUNTING POLICIES	1		
D.	OTHER NOTES ON FINANCIAL STATEMENTS	33		

The accompanying notes 1 to 25 are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
DIN:08983888

KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026
UDIN: 26192347WBKJEE5082

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

PLACE: AHMEDABAD
DATE: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

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

SR. NO.	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31-Mar-26 AMOUNT	FOR THE YEAR ENDED 31-Mar-25 AMOUNT
I.	INCOME:			
	Revenue From Operations	25	5506.46	3597.07
	Other Income	26	116.04	35.08
	TOTAL INCOME … … …		5622.49	3632.15
II.	EXPENSES			
	Purchase of Stock-in-Trade	27	4914.30	3156.45
	Changes of inventories of stock in trade	28	3.39	121.08
	Employee Benefit Expense	29	127.65	53.69
	Finance Costs	30	18.14	4.06
	Depreciation and Amortisation Expense	31	17.39	7.84
	Other Expenses	32	71.26	89.11
	TOTAL EXPENSES … … …		5152.14	3432.23
III.	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX		470.35	199.92
IV.	EXCEPTIONAL ITEMS			
V.	PROFIT/(LOSS) BEFORE TAX		470.35	199.92
VI.	TAX EXPENSES			
	Current Tax		(123.85)	(46.87)
	Income Tax For Earlier Years		(3.37)	0.47
	Deferred Tax		4.34	(0.65)
			(122.88)	(47.05)
VII.	PROFIT/(LOSS) AFTER TAX FOR THE YEAR		347.47	152.86
VIII.	OTHER COMPREHENSIVE INCOME (OCI)			
	(A) (i) Items that will not be reclassified to Profit or Loss:			
	- Remeasurements of the defined benefit plans			
	- Equity instruments through other comprehensive income			-
	- Effective portion of Gains/(Losses) on designated portion of hedging instruments in a cash flow hedge			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			-
				-
	(B) (i) Items that will be reclassified to Profit or Loss:			
	- Effective portion of Gains/(Losses) on designated portion of hedging instruments in a cash flow hedge			-
	(ii) Income tax relating to items that will be reclassified to profit or loss			-
IX.	TOTAL OTHER COMPREHENSIVE INCOME (NET OF TAX) [A+B]		-	-
X.	TOTAL COMPREHENSIVE INCOME (NET OF TAX)		347.47	152.86
XI.	TOTAL INCOME COMPRISING PROFIT FOR THE PERIOD (AFTER TAX) AND OTHER COMPREHENSIVE INCOME ATTRIBUTABLE TO :			
	- Owners of the Company		337.58	134.91
	- Non controlling interest		9.89	17.95
XI.	EARNING PER EQUITY SHARE: (FACE VALUE OF RS. 10 EACH)			
	Basic		4.99	3.30
	Diluted		N.A.	N.A.

The accompanying notes 1 to 25 are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026
UDIN: 26192347WBKJEE5082

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
DIN:08983888

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

PLACE: AHMEDABAD
DATE: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26 AMOUNT	AMOUNT	FOR THE YEAR ENDED 31-Mar-25 AMOUNT	AMOUNT
A.	PROFIT BEFORE TAX		470.35		199.92
	ADJUSTMENTS FOR:				
	Depreciation and Amortization Expense		17.39		0.04
	Depreciation Fairvalue Through OCI		121.66		-
	Interest Received		(110.58)		(18.55)
	Interest paid		9.34		1.09
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		508.17		182.50
	ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL:				
	(Increase) / Decrease in Other Non-current Financial Assets	(37.51)			
	(Increase) / Decrease in Other Non Current Assets	91.83			
	(Increase) / Decrease in Inventory	65.30		103.80	
	(Increase) / Decrease in Trade Receivable	(774.40)		(565.37)	
	(Increase) / Decrease in Loans & Advances	32.90		(230.92)	
	(Increase) / Decrease in Other Current Assets	(142.95)		37.40	
	Increase / (Decrease) in Long Term Provision	1.07			
	Increase / (Decrease) in Trade payables	910.73		(228.02)	
	Increase / (Decrease) in Other current liabilities	19.55		6.88	
	Increase / (Decrease) in Short Term Provision	2.27			
			168.79		(876.23)
	CASH GENERATED FROM OPERATIONS		676.96		(693.73)
	Income Tax Paid (Net)		(235.02)		(30.96)
	NET CASH FROM OPERATING ACTIVITIES		441.94		(724.69)
B.	CASHFLOW FROM INVESTING ACTIVITIES				
	Interest Received		110.58		18.55
	(Increase)/Decrease due to Investing activity		0.49		(634.59)
	(Purchase)/Sale of Plant Property Equipment		(732.89)		(0.45)
	Share trading loss		-		-
	NET CASH USED IN INVESTING ACTIVITIES		(621.82)		(616.49)
C.	CASHFLOW FROM FINANCING ACTIVITIES				
	Proceeds/(Repayment) Of Long term borrowings		(4.04)		0.63
	Proceeds/(Repayment) Of Short term borrowings		308.87		
	Interest Paid		(9.34)		(1.09)
	Dividend Paid		(34.81)		
	Change in NCI		(44.98)		
	Proceeds from issue of Equity Shares		-		311.25
	Security Premium received		-		1035.36
	NET CASH FROM/(USED) FINANCING ACTIVITIES		215.69		1346.15
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C]		35.82		4.96
	CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR		39.02		34.06
	CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR		74.84		39.02

Notes:

1 The above Cash Flow Statement has been prepared under the “Indirect Method” as set out in Ind AS - 7 “Statements of Cash Flow ”.

2 Direct Taxes Paid are treated as arising from Operating Activities without their bifurcation into Investing and Financing Activities.

The accompanying notes 1 to 25 are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
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KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

ECOFINITY ATOMIX LIMITED

(FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED)

CIN: L52100GJ1993PLC018943

CORPORATE INFORMATION:

ECOFINITY ATOMIX LIMITED (the Parent company) is a public company domiciled in India and incorporated under the provisions of Companies Act 2013. The registered office of the company is located at 308, Shital Varsha Arcade, Opp. Girish Cold Drinks, C. G. Road, Navrangpura, Ahmedabad, Gujarat, India - 380009. The shares of the company are listed in one recognized stock exchanges in India i.e. the Bombay Stock Exchange Limited ('BSE') The company is engaged in the business of trading goods.

NOTE 1: MATERIAL ACCOUNTING POLICIES:

I	BASIS OF PREPARATION OF FINANCIAL STATEMENTS
A.	Basis of consolidation

The Consolidated Financial Statements relate to ECOFINITY ATOMIX LIMITED (the Parent Company) and subsidiary, together constitute "the Group").

Principles of consolidation:

- The Consolidated Financial Statements have been prepared in accordance with Indian Accounting Standard 110 (IND AS 110) "Consolidated Financial Statements", Indian Accounting Standard 28 (IND AS 28) "Investments in Associates and Joint Ventures" prescribed under Section 133 of the Companies Act, 2013.
- The Consolidated Financial Statements of the Group have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. The intra-group balances and intra-group transactions and unrealised profits have been fully eliminated.
- Non-controlling interests in the net assets of consolidated subsidiary consists of the amount of equity attributable to the non-controlling shareholders at the dates on which investments are made by the Parent Company in the subsidiary partnership firm and further movements in their share in the equity, subsequent to the dates of investments as stated above.
- PADMAVATI CHEMICALS is subsidiary considered in the Consolidated Financial Statements where

	the parent company holds 60% of ownership interest
B.	Accounting Conventions:
	The financial statements of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and with Companies (Indian Accounting Standards) (Amendment) Rules, 2017 and comply in all material aspects with the relevant provisions of the Companies Act'2013 to the extent applicable to it. The Consolidated Financial Statements have been prepared on a historical cost basis except the following assets and liabilities which have been measured at fair values: • Certain Financial Assets and Liabilities that are measured at Fair Value The accounting policies are applied consistently to all the periods reported in the Consolidated financial statements unless otherwise stated.
C.	Use of Estimates:
	The preparation of Consolidated financial statements requires management of the parent company to make estimates and assumptions that are believed to be reasonable under the circumstances and such estimates and assumptions may affect the reported amount of assets and liabilities, classification of assets and liabilities into non-current and current and disclosures relating to contingent liabilities as at the date of Consolidated financial statements and the reported amounts of income and expenses during the reporting period. Although the Consolidated financial statements have been prepared based on the parent company management's best knowledge of current events and procedures/actions, the actual results may differ on the final outcome of the matter/transaction to which the estimates relate.
D.	Assumptions and estimation of uncertainties:
	Information about assumptions and estimation uncertainties that have a significant impact on the Consolidated financial statements are as mentioned below: • Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources. • Impairment test of non-financial assets: key assumptions underlying recoverable amounts • Impairment of financial assets • Fair value measurement

	• Recognition of deferred tax assets: Availability of future taxable profits against which such Deferred tax assets can be adjusted
E.	Property, Plant and Equipment (PPE):
	Initial recognition: The cost of an item of property, plant and equipment is recognized as an asset if, and only if: (a) It is probable that future economic benefits associated with the item will flow to the entity; and (b) The cost of the item can be measured reliably. Property, plant and equipment held for use in the supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses. The Group capitalized its Property, Plant and Equipment at a value net of GST/ Other Tax Credits received/receivable during the year in respect of eligible item of Property, Plant and Equipment. Subsequent costs are included in the carrying amount of respective Property, Plant and Equipment or recognized as separate assets as appropriate, only if such costs increase the future benefits from the existing items beyond their previously assessed standard of performance and cost of such items can be measured reliably. Subsequent Costs: The cost of replacing a part of an item of property, plant and equipment is recognised in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Group and its cost can be measured reliably with the carrying amount of the replaced part getting derecognised. The cost for day-to-day servicing of property, plant and equipment are recognised in Consolidated Statement of Profit and Loss as and when incurred. Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the consolidated statement of profit and loss when the asset is derecognized.

	Derecognition of Property, Plant and Equipment: An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and are recognised net within "other income / other expenses" in the consolidated Statement of profit and loss. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Depreciation & Amortization: Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives as prescribed under Part C of Schedule II to the Companies Act 2013, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. Depreciation for assets purchased/sold during a period is proportionately charged for the period of use. Derecognition of Property, Plant and Equipment: An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and are recognised net within "other income / other expenses" in the Statement of profit and loss.
F.	Inventories:
	Inventories are measured at the lower of cost and net realisable value. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.
G.	Revenue Recognition:
	Revenue is measured at the fair value of the consideration received or receivable from the

	customers/parties net of returns, rebates, taxes and discount to the customers and amounts collected on behalf of third parties. The Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be measured reliably, regardless of when the payment is being made. Sale of Goods: The revenue from the sale of goods is recognized at transaction price when the Group had transferred the property in Goods to the buyer for a price and all significant risks and rewards of ownership had been transferred to the buyer and no significant uncertainty existed as to the amount of consideration that would be derived from such sale. The recognition event is usually the dispatch of goods to the buyer such that the Group retains no effective control over the goods dispatched. Interest Income: Income from investments and deposits, where appropriate, is taken into revenue in full on declaration or accrual on time basis and tax deducted at source thereon is treated as advance tax. The interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Group and the amount interest income can be measured reliably.
H.	Employee Benefits:
	1. Short Term Obligations:
	Liabilities for salaries, including other monetary and non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.
	2. Post-Employment and Other Long-Term Employee Benefits:
	Post-Employment and Other Long-Term Employee Benefits schemes are not applicable to the Group. In accordance with Ind AS 19 – Employee Benefits, the subsidiary partnership firm has recognized a provision for gratuity amounting to ₹ 3.80 Lacs as at reporting date. The provision has been determined based on management's best estimates of future obligations, considering factors such as employee

	tenure, expected salary growth, attrition rates, and discount rates. No independent actuarial valuation has been obtained for the current reporting period. Management believes that the assumptions used are reasonable and reflect the best estimate of the defined benefit obligation at the reporting date. The Group intends to obtain an actuarial valuation in subsequent periods to enhance the reliability and consistency of the estimate. The provision is classified as a long-term employee benefit and presented under non-current liabilities.
I.	Borrowing Costs:
	Borrowing costs include (i) Interest expense calculated using the effective interest rate method, (ii) Interest paid to partners on capital in Subsidiary firm. (iii) Finance charges in respect of finance leases, and (iv) Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred.
J.	Exceptional Items:
	Exceptional items refer to items of income or expense within the income statement from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the group.
K.	Operating Segment:
	Since the Group engages in trading operations, which by their very nature are all subject to the same

	risks and rewards, these activities have been combined into a single segment, the results of which are shown in the consolidated financial statements. So, the disclosure requirements pursuant to Ind AS-108- “Operating Segments” are not applicable.
L.	Taxes On Income:
	1. Current Tax: The provision for current tax is made as per the provisions of the Income Tax Act, 1961. Taxes on income have been determined based on the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The current tax liabilities and assets are measured at the amounts expected to be paid or to be recovered from the taxation authorities as at the balance sheet date. The current income tax relating to items recognized outside profit or loss is recognized either in the Other Comprehensive Income or in Other Equity Directly.
	2. Deferred Tax: Deferred tax is provided on temporary differences between the tax bases of assets and liabilities as per the provisions of the Income Tax Act, 1961 and their carrying amounts for financial reporting purposes as at the balance sheet date. Deferred tax liabilities are recognized for all taxable temporary timing differences. Deferred tax assets are recognized for all deductible taxable temporary timing differences, the carry forward of unused tax losses and unused tax credits to the extent to which future taxable profits are expected to be available against which the deductible temporary differences and the carry forward of unused tax losses and unused tax credits can be utilized/set-off. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on the tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period. A deferred tax asset is not recognised for the carry forward of unused tax losses to the extent that it is not probable that future taxable profit will be available against which the unused tax losses will be utilised.
M.	Impairment of Non-Financial Assets:

	The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the group estimates the asset’s recoverable amount. An asset’s recoverable amount is the higher of an asset’s or cash-generating unit’s (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Impairment loss is recognized when the carrying amount of an asset exceeds recoverable amount
N.	Provisions, Contingent Liabilities and Contingent Assets
	The Group recognises a provision when it has a present obligation as a result of a past event that probably requires an outflow of the Group's resources embodying economic benefits at the time of settlement and a reliable estimate can be made of the amount of the obligation. The provisions are measured at the best estimate of the amounts required to settle the present obligation as at the balance sheet date and are not discounted to its present value. Contingent liabilities is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more future uncertain events not wholly or substantially within the control of the Group or a present obligation that arises from the past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. The group does not recognize a contingent liability but discloses its existence in the financial statements. When demand notices are issued by the Government Authorities and demand is disputed by the Group and it is probable that the group will not be required to settle/pay such demands then these are classified as disputed obligations. Contingent Assets, if any, are not recognised in the financial statements. If it becomes certain that inflow of economic benefit will arise then such asset and the relative income are recognised in financial statements.
O.	Current/Non-Current Classifications:
	The Group presents assets and liabilities in the balance sheet on the basis of their classifications into current and non-current based on the assessment made by the management of the parent company.

	Assets:
	An asset is treated as current when it is: • Expected to be realised or intended to be sold or consumed in normal operating cycle • Held primarily for the purpose of trading • Expected to be realised within twelve months after the reporting period • Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.
	Liabilities:
	A liability is treated as current when it is: • Expected to be settled in normal operating cycle • Held primarily for the purpose of trading • Due to be settled within twelve months after the reporting period • No unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.
P.	Financial Instruments, Financial Assets, Financial liabilities and Equity Instruments
	The financial assets and financial liabilities are recognised when the parties in the group become a party to the contractual provisions of the relevant instrument and are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities measured at fair value through profit or loss) are added to or deducted from the fair value on initial recognition of financial assets or financial liabilities. A. Financial Assets: Initial Recognition: Financial Assets include Investments, Cash and Cash Equivalents and eligible current and non-current assets. The financial assets are initially recognized at the transaction price when the Group becomes

party to contractual obligations. The transaction price includes transaction costs unless the asset is being value at fair value through the Statement of Profit and Loss.

Subsequent Measurement:

The subsequent measurement of financial assets depends upon the initial classification of financial assets. For the purpose of subsequent measurement, financial assets are classified as under:

i. Financial Assets at Amortized Cost where the financial assets are held solely for collection of cash flows and contractual terms of the assets give rise on specified dates to cash flows that are solely payments of principal and interest on principal amount outstanding.
ii. Fair value through profit or loss (FVTPL), where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.
iii. Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI): A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

Security Deposits, Loans and Advances, Cash and Cash Equivalents where reliable data for fair value is not available then such eligible current and non-current assets are classified for measurement at amortized cost.

Impairment:

If the recoverable amount of an asset (or cash-generating unit/Fixed Assets) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a re-valued amount if any, in which case the impairment loss is treated as a revaluation decrease.

Expected Credit Losses are measured through a loss allowance at an amount equal to:

• The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

• Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the Group applies 'simplified approach' which requires expected lifetime losses to be recognized from initial recognition of the receivables. The Group uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed. For other assets, the Group uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

Financial assets, other than those at Fair Value through Profit and Loss (FVTPL), are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

The Group recognises impairment loss on trade receivables using expected credit loss model.

B. Financial Liabilities:

Financial liabilities, which include trade payables and eligible current and non-current liabilities. The trade payables and other financial liabilities are recognised at the value of the respective contractual obligations. Financial liabilities are derecognised when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled and on expiry of the terms.

Initial Recognition:

	Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities. Subsequent measurement Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments. Derecognition of Financial Instruments The Group derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a Financial liability) is derecognized from the Group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. Offsetting Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.
Q.	Fair Value Measurement:
	The Group measures financial instruments, such as investments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either: • In the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. • The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic

	best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole: Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities. Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable. Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable. For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.
R.	Cash and Cash Equivalents-For the Purpose of Cash Flow Statements:
	Cash and cash equivalent in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of

	changes in value.
S.	Operating Cycle:
	Based on the activities of the Group and normal time between incurring of liabilities and their settlement in cash or cash equivalents and acquisition/right to assets and their realization in cash or cash equivalents, the Group has considered its operating cycle as 12 months for the purpose of classification of its liabilities and assets as current and non-current.
T.	Events Subsequent to Financial Statements Period:
	Events after the reporting period are those events, both favourable and unfavourable that have occurred between the end of the reported financial statements year and the date when financial statements are approved for issue by the Board of Directors of the parent company. Events after the reporting period can be identified as those that provide evidence of conditions that existed as at the end of the financial year i.e. adjusting events after the financial year end and those are indicative of conditions that arose after the financial year end i.e. non-adjusting events after the financial year end. The Group adjusts the amounts of assets, liabilities, incomes and expenses recognised in the financial statements of the reporting period to reflect the effects of adjusting events to the respective assets, liabilities, incomes and expenses of the reporting period. The non-adjusting events are not recognised in the financial statement of the reporting period but the nature of event and an estimate of its financial effect are disclosed in the notes of accounts.
U.	Earnings Per Share:
	The Group presents basic and diluted earnings per share details for its ordinary shares. Basic earning per share is calculated by dividing the total comprehensive income after tax for the year attributable to the ordinary shareholders of the Group by weighted number of ordinary shares outstanding for applicable period during the year. Diluted earning per share is calculated considering the effect of dilution if any to ordinary share during the year.

NOTE NO. 2
PROPERTY, PLANT & EQUIPMENTS

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS/SALE DURING THE YEAR	REVALUATIONS/REVALUATIONS RECOGNIZED IN OCI	AS AT 31ST MARCH, 2026	AS AT 1ST APRIL, 2025	ADDITIONS	REVALUATIONS/REVALUATIONS RECOGNIZED IN OCI ON REVALUED PPE	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
1	Leasehold Land	347.00	-	-	-	347.00				-	347.00	347.00
2	Factory Building	82.49	-	-	-	82.49	4.94	1.47	6.28	12.70	69.80	77.55
3	Plant & Machinery	917.44	0.93	-	-	918.37	71.46	11.59	115.38	198.43	719.94	845.98
4	Laboratory Equipments	0.07	-	-	-	0.07	0.01	0.01		0.02	0.05	0.06
5	Electrifications	5.79	-	-	-	5.79	0.87	0.74		1.61	4.18	4.92
6	Furniture & Fixtures	0.02	-	-	-	0.02	0.00	0.00		0.00	0.01	0.01
7	Motor Car	23.68	-	-	-	23.68	3.55	3.02		6.57	17.11	20.13
8	Motor Cycle	0.03	-	-	-	0.03	0.01	0.00		0.01	0.02	0.03
9	Scooter	0.01	-	-	-	0.01	0.00	0.00		0.00	0.01	0.01
10	Mobile Handset	0.14	0.08	-	-	0.22	0.02	0.01		0.03	0.18	0.12
11	Electronic Scale	0.01	-	-	-	0.01	0.00	0.00		0.00	0.00	0.01
12	Computer	0.19	-	-	-	0.19	0.07	0.04		0.12	0.07	0.11
13	Air Conditioner	0.16	-	-	-	0.16	0.02	0.02		0.04	0.11	0.13
14	Refrigeration	0.02	-	-	-	0.02	0.00	0.00		0.00	0.01	0.01
15	LED TV	0.05	-	-	-	0.05	0.01	0.01		0.01	0.04	0.05
16	Office Equipments	1.40	1.37	-	-	2.77	0.18	0.46		0.64	2.13	1.22
	TOTAL … … …	**1378.50**	**2.37**	**-**	**-**	**1380.86**	**81.15**	**17.38**	**121.66**	**220.20**	**1160.67**	**1297.34**
	PREVIOUS YEAR	**89.59**	**52.19**	**-**	**1236.72**	**1378.05**		**15.44**	**65.68**	**81.12**	**1297.34**	**89.59**

NOTE NO. 2
CAPITAL WORK IN PROGRESS

SR. NO.	DESCRIPTION OF ASSETS	AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS DURING THE YEAR	REVALUATIONS RECOGNIZED IN OCI	AS AT 31ST March, 2026
1	Solar Project WIP	-	1.07	-	-	1.07
2	Plant & Machineries					
	Plant & Machinery	-	82.95	-	-	82.95
	Plant & Machinery-Accessories	-	646.50	-	-	646.50
	TOTAL … … …	**-**	**730.52**	**-**	**-**	**730.52**
	PREVIOUS YEAR	**-**		**-**	**-**	**-**

NOTE NO. 2
INTANGIBLE ASSETS

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS/SALE DURING THE YEAR	REVALUATIONS RECOGNIZED IN OCI	AS AT 30TH JUNE, 2026	AS AT 1ST APRIL, 2025	ADDITIONS	ADJUSTMENTS/SALE DURING THE YEAR	AS AT 30TH JUNE, 2026	AS AT 30TH JUNE, 2026	AS AT 31ST MARCH, 2025
1	GOODWILL	0.07	-	-	-	0.07	0.02	0.01	-	0.03	0.04	0.06
	TOTAL … … …	**0.07**	**-**	**-**	**-**	**0.07**	**0.02**	**0.01**	**-**	**0.03**	**0.04**	**0.06**
	PREVIOUS YEAR	**0.07**		**-**	**-**	**0.07**	**-**	**0.02**	**-**	**0.02**	**0.06**	**0.07**

NOTE NO. 3

DEFERRED TAX ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	OPENING BALANCE	(0.34)	
	Addition / Reversal During the Year	4.78	
	DEFERRED TAX LIABILITIES/(ASSETS) RELATING TO		
	Property, Plant and Equipments, Intangible Assets & Investment Properties	(0.02)	
	35D	1.58	
	Expected Credit Loss	2.88	
		-	-
	TOTAL ….. ….. …..	4.44	-

NOTE NO. 4

NON-CURRENT FINANCIAL ASSETS: INVESTMENTS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
A.	QUOTED:		
	INVESTMENTS IN MUTUAL FUND AT FAIR VALUE THROUGH PROFIT & LOSS (FVTPL)	6.77	7.26
	Total Investment in Quoted Equity Shares(A)	6.77	7.26
B	UNQUOTED		
	Investment In Partnership Firm	-	-
	Less: Provision for Diminution in the value of Investment	-	-
	Total Investment in Unquoted Equity Shares(B)	-	-
	Total Non Current Investment (A+B)	6.77	7.26
	Aggregate amount of Quoted Investment-At cost		
	Aggregate amount of Quoted Investment-At market Value	6.77	7.26
	Aggregate amount of Un-quoted Investment		
	Aggregate amount of provision for diminution in the value of investment		

NOTE NO. 5

NON-CURRENT FINANCIAL ASSETS: LOANS & ADVANCES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I.	Security Deposits		
	Power Deposit-DGVCL	6.54	6.54
	GIDC Deposit	0.04	0.04
		-	-
II.	Fixed Deposits With Bank	42.20	4.69
			-
	TOTAL ….. ….. …..	48.78	11.27

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

NOTE NO. 6

OTHER NON-CURRENT ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Advances for Acquisition of PPE	14.84	106.67
	TOTAL ….. ….. …..	14.84	106.67

NOTE NO. 7

INVENTORIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	(As verified, valued and certified by management)		
a)	Raw Materials	329.01	390.92
b)	Stock - in - Trade	8.62	12.01
c)	Finished Goods	-	-
	TOTAL ….. ….. …..	337.64	402.93

NOTE NO. 8

TRADE RECEIVABLE

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I.	Unsecured but Considered Good		
	-Outstanding for a period Exceeding Six Months	157.57	20.63
	(From the date from which they became due for payment)		
	-Others	1545.73	893.69
	Less: Allowance for Bad & Doubtful Debts (Expected Credit Loss)	(12.22)	(0.78)
	Due by Companies in which Directors are Director/Interested	61.98	75.43
	Due by Others	336.06	62.98
		1691.08	913.55
II.	Unsecured and Considered Doubtful		
	Outstanding for a period Exceeding Six Months	5.45	7.39
	Less: Expected Credit Loss	(1.94)	(0.74)
		3.52	6.65
	TOTAL ….. ….. …..	1694.60	920.20
	(For Ageing details of Trade receivable Refer to Note 8[A])		

NOTE NO. 9

CASH & CASH EQUIVALENTS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I	Balance with Banks		
	In Current Accounts	69.23	35.47
II	Cash on Hand	5.61	3.54
	TOTAL ….. ….. …..	74.84	39.02

NOTE NO. 10

CURRENT FINANCIAL ASSETS: LOANS & ADVANCES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I.	Unsecured but Considered Good		
	Loans and Advances	373.78	406.68
	TOTAL ….. ….. …..	373.78	406.68

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NOTE NO. 11

OTHER CURRENT FINANCIAL ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Income Tax Refund Receivable	-	-
	TOTAL ….. ….. …..	-	-

NOTE NO. 12

CURRENT TAX ASSETS [NET]

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Current Income Tax Liabilities		
	TDS/TCS Receivable	-	-
	Advance Tax Paid	-	-
	Less: Provision for Income Tax-OCI Items	-	-
	Less: Provision for Current Year	-	-
	TOTAL ….. ….. …..	-	-

NOTE NO. 13

OTHER CURRENT ASSETS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
1	Balance with Revenue Authorities		
	GST Receivable	2.03	14.34
2	Advance to Creditors	141.28	9.47
3	Advance to Creditors for Capital Asset	2.51	
4	Advances to Employees	1.00	1.00
5	Advances for Expenses & Other Debit Balances	71.08	50.16
6	Interest Receivable On Electricity Deposits	0.35	0.35
7	Pre-paid Insurance	0.79	0.77
8	Pre-paid Expense	-	-
	TOTAL ….. ….. …..	219.04	76.08

NOTE NO. 16

LONG TERM BORROWINGS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I.	SECURED		
1	TERM LOANS-VEHICLE LOAN		
	From Bank of Baroda	6.89	10.93
	TOTAL ….. ….. …..	6.89	10.93

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

STATEMENT OF CHANGES IN EQUITY
EQUITY SHARE CAPITAL AND OTHER EQUITY
FOR THE YEAR ENDED MARCH 31, 2026

NOTE NO. 15

SR. NO.	PARTICULARS	EQUITY SHARE CAPITAL	RESERVES & SURPLUS: CAPITAL RESERVE	RESERVES & SURPLUS: RETAINED EARNINGS	RESERVES & SURPLUS: SHARE PREMIUM	OCI: RESERVE FOR EQUITY INSTRUMENTS THROUGH OCI	TOTAL OTHER EQUITY
I.	Balance as at 1st April, 2025	696.29	92.49	(273.89)	1312.82	1171.04	2302.46
II.	ADDITIONS						
	Proceeds from Issue Of Shares During The Period	-	-	-	-		-
	Profit For The Period	-	-	337.58	-		337.58
	Other Comprehensive Income For The Period	-	-	-	-		-
III.	Total Comprehensive Income For The Period [I+II]	696.29	92.49	63.70	1312.82	1171.04	2640.04
IV.	DEDUCTIONS						
	Loss For The Period	-	-	-	-		-
	Dividend Payable	-	(34.81)	-	-		(34.81)
	Depreciation on Revalued PPE	-	-	-	-	(121.66)	(121.66)
	Deduction/Adjusments to Total Comprehensive Income For the Period	-	(34.81)	-	-	(121.66)	(156.48)
V.	Balance As At 31st March, 2026 [III-IV]	696.29	57.67	63.70	1312.82	1049.38	2483.56

SR. NO.	PARTICULARS	EQUITY SHARE CAPITAL	RESERVES & SURPLUS: CAPITAL RESERVE	RESERVES & SURPLUS: RETAINED EARNINGS	RESERVES & SURPLUS: SHARE PREMIUM	OCI: RESERVE FOR EQUITY INSTRUMENTS THROUGH OCI	TOTAL OTHER EQUITY
I.	**Balance As At 1st April, 2024**	385.04	92.49	(425.92)	277.46	1236.72	1180.74
II.	**ADDITIONS**						
	Proceeds from Issue Of Shares During The Year	311.25	-	-	1035.36	-	1035.36
	Profit For The Year	-	-	152.03	-	-	152.03
	Other Comprehensive Income For The Year	-	-	-	-	-	-
III.	**Total Comprehensive Income For The Year [I+II]**	**696.29**	**92.49**	**(273.89)**	**1312.82**	**1236.72**	**2368.13**
IV.	**DEDUCTIONS**						
	Loss For The Year	-	-	-	-	-	-
	Depreciation on Revalued PPE	-	-	-	-	(65.68)	(65.68)
	Deduction/Adjusments to Total Comprehensive Income For the Year	**-**	**-**	**-**	**-**	**(65.68)**	**(65.68)**
V.	**Balance As At 31st March, 2025 [III-IV]**	**696.29**	**92.49**	**(273.89)**	**1312.82**	**1171.04**	**2302.46**

The accompanying notes 1 to 25 are an integral part of the Financial Statements.

IN TERMS OF OUR REPORT ATTACHED

FOR, M/S. S N D K & ASSOCIATES LLP,
CHARTERED ACCOUNTANTS,
FRN: W100060

KISHAN KANANI
PARTNER
M. NO. : 192347
PLACE: AHMEDABAD
DATE: 30th May, 2026

FOR AND ON BEHALF OF THE BOARD
ECOFINITY ATOMIX LIMITED

PRAFULLCHANDRA PATEL
MANAGING DIRECTOR
DIN:08376125

HIRENBHAI PATEL
DIRECTOR
DIN:08983888

ILA TRIVEDI
CFO

RINA SINGH
COMPANY SECRETARY

PLACE: AHMEDABAD
DATE: 30th May, 2026

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

NOTE NO. 17
NON-CURRENT: PROVISIONS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Provision For Employee Benefits		
	Gratuity (Net of Contribution)	3.80	2.72
	TOTAL ….. ….. …..	**3.80**	**2.72**

NOTE NO. 18
DEFERRED TAX LIABILITIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	OPENING BALANCE	0.31	-
	DEFERRED TAX LIABILITIES/(ASSETS) RELATING TO		
	Property, Plant and Equipments, Intangible Assets & Investment Properties	(0.75)	(0.86)
	Expenditure Allowed on Payment Basis	1.18	1.18
	MAT Credit Entitlement	-	-
	Financial Assets At Fair Value Through Profit or Loss	-	0.33
		0.74	0.65

NOTE NO. 19
CURRENT FINANCIAL LIABILITIES: SHORT TERM BORROWINGS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I.	**SECURED**		
	VEHICLE TERM LOANS $		
	CURRENT MATURITIES OF LONG TERM DEBTS		
	From Bank of Baroda	3.93	3.59
		3.93	**3.59**
II.	**UNSECURED**		
	From Relative of Partners	9.61	9.61
	From Banks	309.16	0.63
	Inter Corporate Loans	-	-
		318.77	**10.24**
	TOTAL ….. ….. …..	**322.70**	**13.83**

NOTE NO. 20
CURRENT FINANCIAL LIABILITIES: TRADE PAYABLES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Trade Payables for Goods		
	-Micro, Small & Medium Enterprises		
	-Others	401.69	115.45
	*(Refer to Note No. 33)	401.69	115.45
	Trade Payables for Other Expenses/Capital Goods		
	-Micro, Small & Medium Enterprises		
	-Others	676.27	51.77
	*(Refer to Note No. 33)	676.27	51.77
	(For Ageing details of Trade payable Refer to Note 20[A])		
	TOTAL ….. ….. …..	1077.96	167.22

NOTE: DUES TO MICRO AND SMALL ENTERPRISES

The Company has dues outstanding as at the reporting date to certain suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 **('MSMED Act').** The disclosures pursuant to the said MSMED Act, 2006 are as follows:

SR. NO.	PARTICULARS	AS AT 31-Mar-26	AS AT 31-Mar-25
I	The principal amount remaining unpaid to any supplier at the end of the year.	-	-
II	Interest due as claimed remaining unpaid to any supplier at the end of the year.	-	-
III	The amount of interest paid by the company in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the suppliers beyond the appointed day during the year.	-	-
IV	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
V	The amount of interest accrued and remaining unpaid at the end of accounting year.	-	-
VI	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006.	-	-
	TOTAL ….. ….. …..	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identifies on the basis of information collected by the management. This has been relied upon by the auditors
(For Ageing details of the Trade payable Refer to Note 20[A])

NOTE NO. 21

OTHER FINANCIAL LIABILITIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
I	Unsecured Loan		
	Hdfc Bank Limited - Credit Card 4309	-	-
	Hdfc Bank Ltd-Credit Card 6258	-	-
	TOTAL ….. ….. …..	-	-

NOTE NO. 22

OTHER CURRENT LIABILITIES

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Advances from Customers	1.39	2.93
	Statuory liabilities	31.16	10.07
	TOTAL ….. ….. …..	32.55	13.01

NOTE NO. 23

CURRENT: PROVISIONS

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Provision for Expenses	15.77	13.50
	TOTAL ….. ….. …..	15.77	13.50

NOTE NO. 24

CURRENT TAX LIABILITIES [NET]

SR. NO.	PARTICULARS	AS AT 31-Mar-26 TOTAL	AS AT 31-Mar-25 TOTAL
	Current Income Tax Liabilities		
	Provision for Current Year	123.85	46.87
	Provision for Income Tax-OCI Items		
	Less: TDS/TCS Receivable	(21.70)	(7.39)
	Less: Advance Tax Paid	(83.00)	(34.20)
	TOTAL ….. ….. …..	19.15	5.28

NOTE NO. 25

REVENUE FROM OPERATIONS

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
A.	SALE OF PRODUCTS		
	Sales	5319.16	3593.35
	Freight Charges	2.12	3.72
	Rate Difference	30.77	
	Sales Commission	154.41	
	TOTAL ….. ….. …..	5506.46	3597.07

NOTE NO. 26

OTHER INCOME

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Interest income from financial assets at amortised cost	39.12	18.55
2	Interest income from Investment	-	1.05
3	Interest on FD	1.75	6.81
4	Profit from Partnership Firm	-	-
5	Profit on Redemption of Investment	1.24	-
6	Interest on Late Payment	69.33	-
7	Interest on Electricity Deposit	0.39	0.39
8	Interest on IT Refund	-	0.04
9	Sundry Balance Written Off	4.21	0.71
10	Rounding Off	0.01	
10	Interest on Excess capital withdrawal	-	7.53
			-
	TOTAL ….. ….. …..	116.04	35.08

NOTE NO. 27

MATERIAL CONSUMED

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
I	Opening Stock	390.92	242.81
II	Purchase	4850.45	3301.20
	Freight Charges	1.11	3.37
	Transport Charges	0.84	-
III	Closing Stock	(329.01)	(390.92)
	TOTAL ….. ….. …..	4914.30	3156.45

NOTE NO. 28

CHANGES OF INVENTORIES OF STOCK IN TRADE

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
	Opening Stock	-	-
	- Finished Goods	-	134.32
	- Work-in-Process	12.01	(1.23)
	Less : Closing Stock		
	- Finished Goods	-	-
	- Work-in-Process	(8.62)	(12.01)
	TOTAL ….. ….. …..	3.39	121.08

NOTE NO. 29

EMPLOYEE BENEFIT EXPENSES

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Director's Remmunaration	68.00	3.85
2	Salaries, wages, bonus	48.53	36.67
3	Staff Welfare Expenses	5.46	6.22
4	Employer PF & ESIC Contribution	3.57	3.49
5	Employee Gratuity	1.07	2.72
6	Professional Tax Employees	0.25	0.24
7	Leave Encashment Exp	0.78	0.50
		-	-
	TOTAL ….. ….. …..	127.65	53.69

NOTE NO. 30

FINANCE COST

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Interest Expense	1.57	3.92
2	Bank Charges	0.93	0.08
3	Interest on Late Payment	0.06	-
4	Interest on CC	3.82	-
5	Loan Processing fees	7.87	-
6	Interest on Income Tax	3.80	-
7	Interest on TDS	0.09	0.06
	TOTAL ….. ….. …..	18.14	4.06

NOTE NO. 31

DEPRECIATION & AMORTISATION EXPENSE

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Depreciation on Property,Plant & Equipment	17.38	7.82
2	Amortisation of Intangible Assets	0.01	0.02
		-	-
	TOTAL ….. ….. …..	17.39	7.84

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

NOTE NO. 32

OTHER EXPENSES

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
	ADMINISTRATIVE, SELLING AND OTHER EXPENSES		
1	Auditor's Remmuneration	2.75	3.05
2	Postage, printing & stationery expenses	0.56	1.26
3	Manufacturing & Other Direct Expense	29.46	60.89
4	Rent, Rates & Taxes	4.87	0.43
5	Legal and Professional Fees	5.21	8.25
6	Commission Expense	0.10	0.04
7	Travelling and Conveyance Expense	1.45	1.17
8	Insurance Expense	1.66	0.93
9	Expected Credit Loss Expense	12.64	1.52
10	Listing and other Fees	4.59	4.71
11	Office Expense	0.53	0.67
12	Advertisement Expense	0.25	0.33
13	Packing Materials Consumed	-	0.98
14	Website development and maintainance	0.08	0.24
15	Net Loss on Investment Accounted FVTPL	1.73	-
16	ROC and Registrar expense	1.25	0.07
17	Miscellaneous expenses	4.12	4.57
		-	-
	TOTAL ….. ….. …..	71.26	89.11

NOTE 32.1 : AUDITOR'S REMUNERATION

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
	Auditor's Remuneration comprises of		
	- Audit Fees	2.75	3.05
	- Other Services	-	
	TOTAL ….. ….. …..	2.75	3.05

NOTE NO. 33

CONTINGENT LIABILITIES

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
I.	Claims Against the Company Not Acknowledged As Debts: inrespect of Excise duty matter.	-	-
	TOTAL ….. ….. …..	-	-

NOTE NO. 33A

VALUE OF IMPORTS CALCULATED ON CIF BASIS

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Trading Goods	-	-
	TOTAL ….. ….. …..	-	-

NOTE NO. 33B

EXPENDITURE IN FOREIGN CURRENCY

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Interest		
	TOTAL ….. ….. …..	-	-

NOTE NO. 33C

EARNINGS IN FOREIGN CURRENCY

SR. NO.	PARTICULARS	FOR THE YEAR ENDED 31-Mar-26	FOR THE YEAR ENDED 31-Mar-25
1	Value of Exports in FOB Basis	-	-
	TOTAL ….. ….. …..	-	-

NOTE 33: OTHER NOTES

A. Earnings Per Share (EPS) (Earnings Per Share on Total Comprehensive Income):

The Basic and Diluted Earnings Per Share (EPS) has been computed on the basis of total comprehensive income for the year attributable to equity holders divided by the weighted average number of shares outstanding during the year.

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Total Comprehensive Income After Tax for the period (A)		347.47		152.86
Weighted Average Number of Shares (B)				
Opening Balance of Share Outstanding	69.63		38.50	
No. of Days for which Shares Outstanding	365		365	
Addition :30-Nov-2024 Balance of Share Outstanding	-		60.88	
No. of Days for which Shares Outstanding	-		110	
Addition : 20/03/2025 Balance of Share Outstanding	-		69.63	
No. of Days for which Shares Outstanding	-		12	
Total No. of Weighted Average Shares		69.63		46.27
Basic and Diluted Earnings per Share (C) (A/B)		4.99		3.30

B. Related Party Disclosures:

The Related Party Disclosures in compliance with Ind AS-**24 "Related Party Disclosures"**

A. List of Related Parties

Sr. No.		
I.	PRAFULLCHANDRA VITTHALBHAI PATEL	Managing Director
II.	JASHVANTBHAI SHANKARLAL PATEL	Director
III.	HIRENKUMAR JASHVANTBHAI PATEL	Director

	IV.	ACTYMO PRIVATE LIMITED	Shared directorship
	V.	RINA SINGH	Company Secretary
	VI.	ILA SUNIL TRIVEDI	Chief financial officer

B. Transaction with Related Parties (Rs. In Lacs)

Nature of Transaction	Name of the Party	2025-26	2024-25
Salary / Remuneration	PRAFULLCHANDRA VITTHALBHAI PATEL	18.00	1.40
	ILA SUNIL TRIVEDI	12.69	2.38
	RINA SINGH	3.84	3.20
Remuneration	PRAFULLCHANDRA VITTHALBHAI PATEL	33.60	33.80
	JASHVANTBHAI SHANKARLAL PATEL	16.40	16.20
Interest expense/(Income) on capital balance.	PRAFULLCHANDRA VITTHALBHAI PATEL	10.94	4.39
	JASHVANTBHAI SHANKARLAL PATEL	(10.39)	(7.53)
Sales	ACTYMO PRIVATE LIMITED	1.33	76.10

C. Income Tax:

D. a. *The major component of Income Tax Expense for the year ended on March 31, 2026 and March 31, 2025 are as follows:*

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Statement of Profit and Loss		
Current tax		
Current income tax	(123.85)	(46.87)
Adjustment of tax relating to earlier periods	(3.37)	0.47
Deferred tax	-	-
Deferred tax expense	4.34	(0.65)
	(122.88)	(47.05)
Other comprehensive income	-	-
Deferred tax on	-	-
- Re-measurement gain/ (loss) on defined benefit plans	-	-
Income tax expense as per the statement of	(122.88)	(47.05)

	profit and loss		

Note: The Group is subject to income tax in India on the basis of its financial statements. The Company can claim tax exemptions/deductions under specific sections of the Income Tax Act, 1961 subject to fulfilment of prescribed conditions, as may be applicable. The Group had opted for the new tax regime under Section 115BAA of the Act, which provides a domestic company with an option to pay tax at a rate of 22% (effective rate of 25.168%). The lower rate shall be applicable subject to certain conditions, including that the total income should be computed without claiming specific deduction or exemptions. The subsidiary firm to pay tax at a rate of 30% (effective rate of 31.20%).

E. Financial Instruments and Related Disclosures:

Financial instruments by category and fair value:

The note attached summarizes the judgements and estimates made in determining the fair values of the financial instruments that are

(a) recognised and measured at fair value and

(b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Group has classified its financial instruments into the three levels prescribed under the accounting standard.

The fair value of trade receivables, cash and cash equivalents, other bank balances, current borrowings, trade payables and other current financial liabilities approximate their carrying amounts, due to their short-term nature.

The Group has not disclosed the fair values of non-current borrowings and non-current loans because their carrying amounts are a reasonable approximation of fair values

Financial Risk Management:

The Group activities are exposed various financial risks: credit risk, liquidity risk and other price risk. The Group's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.

I. Credit Risk:

Loans & Advances:

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss to the Group. The maximum exposure to the credit risk as at the reporting date is primarily from inter corporate deposits. Inter corporate deposits are unsecured and are subject to counterparty default regarding repayment of deposits. Financial assets are written off when there are no reasonable expectations of recovery. The Group categorizes a loan or receivable for write off when a debtor fails to make contractual payments greater than one year past due Where loans or receivables have been written off, the Group continues engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized in profit or loss.

Other Financial Assets:

Credit risk relating to cash and cash equivalents and interest accrued on bank deposits, is considered negligible since the counterparties are banks which are majorly owned by Government of India and are have oversight of Reserve Bank of India. The Company considers the credit quality of term deposits with banks to be good and the company reviews these banking relationships on an ongoing basis.

The Group considers all other financial assets as at the balance sheet dates to be of good credit quality.

II. Liquidity Risk:

The Group's principal sources of liquidity are from, Cash and Cash Equivalents. The Short-term liquidity requirements consist mainly of Expense Payables, Employee Dues, Servicing of Interest on Short Term Borrowings and other payments arising during the normal course of business.

III. Other Price Risk

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. Other price risk arises from financial assets such as investments in equity instruments. The price risk arises due to uncertainties about the future market values of these investments.

F. Capital Management:

For the purpose of the Group's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Group. The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize return to stakeholders through the optimization of the debt and equity balance.

The Group manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Group includes, within net debt, interest bearing loans and borrowings, trade and other payables, less cash and short-term deposits.

Particulars	As at	
	March 31, 2026	March 31, 2025
Current & non current borrowings	329.59	16.55
Other Financial Liability	-	-
Trade and other payables	1,077.96	167.22
Less: cash and cash equivalent	(74.84)	(39.02)
Net debt	1,332.71	144.76
Equity share capital	696.29	696.29
Other equity	2,483.56	2,302.46
Non-Controlling Interest	6.54	41.63
Total capital	3,186.39	3,040.38
Capital and net debt	4519.10	3,185.13
Gearing ratio (%)	*29.49%*	*4.54%*

G. The Group has communicated suppliers to provide confirmations as to their status as Micro, Small or Medium Enterprise registered under the applicable category as per the provisions of the Micro, Small and Medium Enterprises (Development) Act, 2006 (MSMED Act, 2006). The Group has classified suppliers into Micro, Small and Medium Enterprises as per the confirmations received by the company upto the date of Balances Sheet and accordingly other suppliers are classified as Non-MSME Suppliers

	irrespective of their status as per the provisions of the Micro, Small and Medium Enterprises (Development) Act, 2006 (MSMED Act, 2006).
H.	There are not contingent liabilities, not acknowledged as debt as on March 31, 2026. As per best estimate of the management of the parent company, no provision is required to be made in respect of any present obligation as a result of a past event that could lead to a probable outflow of resources, which would be required to settle the obligation. There are no commitments as on March 31, 2026.
I.	In respect of amounts as mentioned under Section 125 of the Companies Act, 2013, there were no dues required to be credited to the Investor Education and Protection Fund as at March 31, 2026.
J.	The Group has not entered into any derivative instrument during the year. The Group does not have any foreign currency exposures towards receivables, payables or any other derivative instrument that have not been hedged.
K.	There are no intangible assets under development in the company during the year ending March 31, 2026.
L.	No proceedings have been initiated or pending against the Group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
M.	The Group is not a declared willful defaulter by any bank or financial institution or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.
N.	There is no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period at March 31, 2026
O.	No scheme of arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
P.	There are not any transaction which had not been recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
Q.	The Group has not covered under section 135 related to Corporate Social Responsibility of the Companies Act, 2013.
R.	The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year

	ending on March 31, 2026.
S.	In the opinion of the Board of Directors of the parent company, Current Assets & Loans and Advances have a value on realisation in the ordinary course of business equal to the amount at which they are stated in the balance sheet. In the opinion of the Board of Directors of the parent company, claims receivable against property/goods are realizable as per the terms of the agreement and/or other applicable relevant factors and have been stated in the financial statements at the value which is most probably expected to be realized.
T.	All other balances of creditors and loans and advances are subject to confirmation and subsequent reconciliation, if any.
U.	Expenses in foreign currency: CIF Value of Imports: NIL (Previous Year: NIL) FOB Value of Exports: NIL (Previous Year: NIL)
V.	Utilization of Borrowed Funds and Securities Premium:
	(a) During the year, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Group to or in any persons or entities, 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, any security or the like on behalf of the Ultimate Beneficiaries. (b) During the year, no funds have been received by the Group from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group 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, any security or the like on behalf of the Ultimate Beneficiaries.
W.	Relationship with Struck off Companies:
	The Group did not have any transaction with companies struck off under section 248 of the Companies

	Act, 2013 or section 560 of Companies Act, 1956, during the current year.
X.	The Financial Statements have been presented in Indian Rupee (`) in Lakhs rounded off to two decimal points as per amendment to Schedule III to the Companies Act, 2013.

SIGNATURES TO NOTES TO FINANCIAL STATEMENT

FOR, M/S. ECOFINITY ATOMIX LIMITED		FOR, S N D K & ASSOCIATES LLP, CHARTERED ACCOUNTANTS, FIRM REG. NO.: W100060
PRAFULLCHANDRA PATEL (MANAGING DIRECTOR) [DIN: 08376125]	JASHVANTBHAI PATEL (DIRECTOR) [DIN: 08376125]	
		KISHAN KANANI PARTNER M. NO. 192347
ILA SUNIL TRIVEDI (CFO)	RINA SINGH (COMPANY SECRETARY)	PLACE: AHMEDABAD DATE: 30th May, 2026 UDIN: 26192347WBKJEE5082

NOTE NO. 33D

FINANCIAL INSTRUMENTS-FAIR VALUES AND RISK MANAGEMENT

The carrying value and fair value of financial instruments by categories are as follows:

Particulars	31 March, 2026		
	Fair Value Through Profit and Loss (FVTPL)	Fair Value Through Other Comprehensive Income (FVTOCI)	Amortised Cost/ Carrying amount
Financial assets			
Non-current			
Investments	6.77		
Other Non-current Financial Assets			48.78
Current			
Inventories			337.64
Trade receivables			1694.60
Cash and cash equivalents			74.84
Loans & advances			373.78
Others			-
Total financial assets	6.77	-	2529.63
Financial liabilities			
Non-current			
Borrowings			6.89
Current			
Borrowings			322.70
Trade payables			1077.96
Others			-
Total financial liabilities	-	-	1407.54

Particulars	31 March, 2025		
	Fair Value Through Profit and Loss (FVTPL)	Fair Value Through Profit and Loss (FVTPL)	Fair Value Through Profit and Loss (FVTPL)
Financial assets			
Non-current			
Investments	7.26		
Other Non-current Financial Assets			11.27
Current			
Inventories			402.93
Trade receivables			920.20
Cash and cash equivalents			39.02
Loans & advances			406.68
Others			-
Total financial assets	7.26	-	1780.10
Financial liabilities			
Non-current			
Borrowings			10.93
Current			
Borrowings			13.83
Trade payables			167.22
Others			-
Total financial liabilities	-	-	191.98

NOTE NO. 33E

FINANCIAL INSTRUMENTS-FAIR VALUES AND RISK MANAGEMENT

LIQUIDITY RISK

SR. NO.	PARTICULARS	AS AT 31-Mar-26					
		Contractual Cash Flows (Amount in Lacs INR)					
		Carrying Amount	On Demand	Less Than One Year	One-Two Years	Two-Five Years	More Than Five Years
A.	NON-CURRENT FINANCIAL LIABILITIES:						
I	BORROWINGS						
-	Loans From Banks	6.89	-	3.93	2.96	-	-
-	Unsecured Loan	-	-	-	-	-	-
II	Other Financial Liabilities	-	-	-	-	-	-
B.	CURRENT FINANCIAL LIABILITIES:						
1	Unsecured Loan From Relative	9.61	-	-	-	9.61	-
2	Unsecured Loan From Bank	309.16	-	309.16	-	-	-
3	Current Maturities of Loans From Banks	3.93	-	3.93	-	-	-
4	Trade Payables	1077.96	-	1077.96	-	-	-
5	Advances from Customers/Sundry Credit Balances	-		-	-	-	-
6	Statutory Liabilities			-	-	-	-
	TOTAL ….. ….. …..	1407.54	-	1394.97	2.96	9.61	-

SR. NO.	PARTICULARS	AS AT 31-Mar-25					
		Contractual Cash Flows (Amount in Lacs INR)					
		Carrying Amount	On Demand	Less Than One Year	One-Two Years	Two-Five Years	More Than Five Years
A.	NON-CURRENT FINANCIAL LIABILITIES:						
I	BORROWINGS						
-	Term Loans From Banks	10.93	-	3.59	7.34	-	-
-	Unsecured Loan	-	-	-	-	-	-
II	Other Financial Liabilities	-	-	-	-	-	-
B.	CURRENT FINANCIAL LIABILITIES:						
1	Unsecured Loan From Relative	9.61		-	-	9.61	-
2	Unsecured Loan From Bank	309.16		309.16	-	-	-
3	Current Maturities of Loans From Banks	3.59	-	3.59	-	-	-
4	Trade Payables	167.22	-	167.22	-	-	-
5	Advances from Customers/Sundry Credit Balances	-		-	-	-	-
6	Statutory Liabilities	-		-	-	-	-
	TOTAL ….. ….. …..	500.51	-	483.56	7.34	9.61	-

ECOFINITY ATOMIX LIMITED

FORMERLY NAMED AS ARYAVAN ENTERPRISE LIMITED

NOTE 8[A]: AGEING FOR TRADE RECEIVABLES OUTSTANDING

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2026							
		O/S for following periods from due date of payments							
		Not due for payments	Unbilled	Less-than 6 months	Less-than 6 months - 1 Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
1	Undisputed Trade Receivables - Considered Good	-	-	1536.67	70.57	35.02	-	66.49	1708.75
2	Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-
3	Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-	-
4	Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-	-	-

From the Date of bill accounted in the books of account.

NOTE 20[A]: AGEING FOR TRADE PAYABLE OUTSTANDING

SR. NO.	PARTICULARS	AS AT 31ST MARCH, 2026					
		Not due for payments	O/S for following periods from due date of payments				
			Less-than 1Year	1 to 2 Years	2 to 3 Years	More-than 3 Years	Total
	Trade Payable for Goods:						
1	MSME	-	-	-	-	-	-
2	Others	-	991.80	3.98	2.34	79.09	1077.22
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others						
	Trade Payable for Expenses:						
1	MSME	-	-	-	-	-	-
2	Others		0.74	-			0.74
3	Disputed Dues MSME	-	-	-	-	-	-
4	Disputed Dues Others	-	-	-	-	-	-

From the Date of bill accounted in the books of account.